MEDICE HEALTH FAMILY

TOGETHER FOR A HEALTHIER WORLD

SUSTAINABILITY REPORT

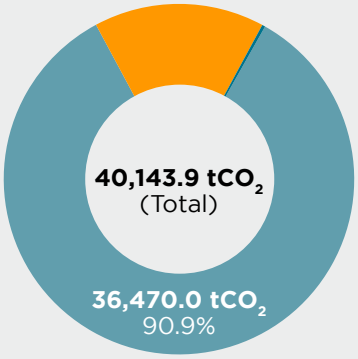
2024

MEDICE
THE HEALTH FAMILY

AT A GLANCE

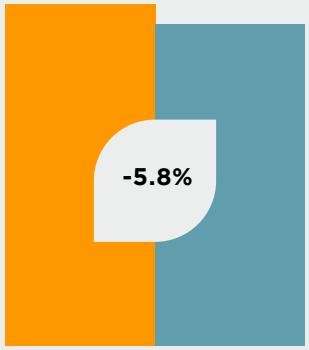
GRI 302-1
GRI 302-2
GRI 305-1
GRI 305-2
GRI 305-3
ESRS E1-5
ESRS E1-6

CO_2 EMISSIONS



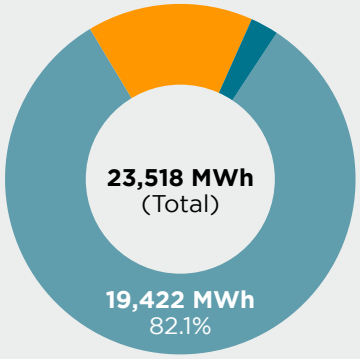
- Scope 1
- Scope 2
- Scope 3

TOTAL ENERGY CONSUMPTION 2023/2024



- 2023
- 2024

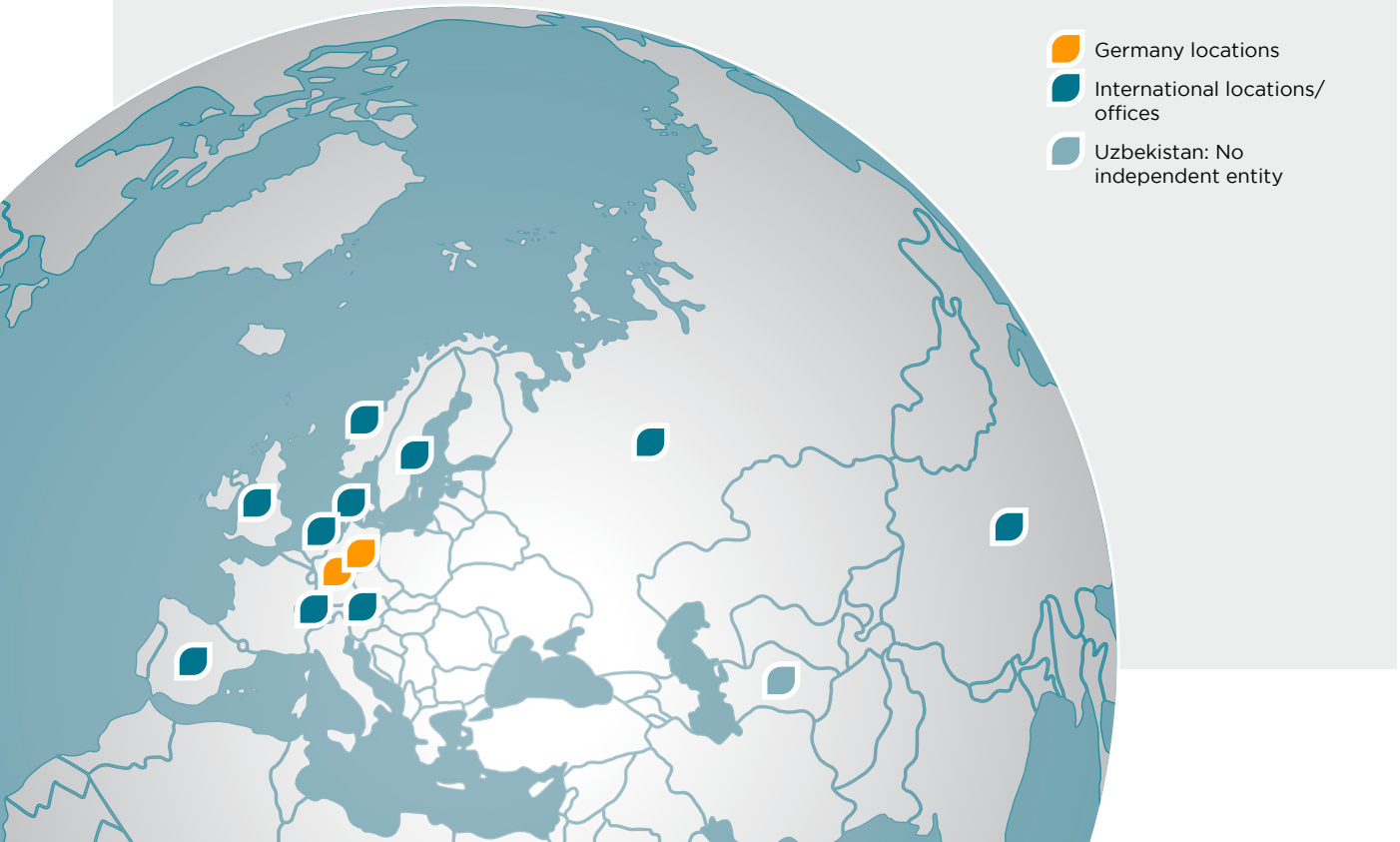
ENERGY CONSUMPTION 2024 (LOCATION-BASED)



- Iserlohn site
- Salzgitter site
- Foreign sites

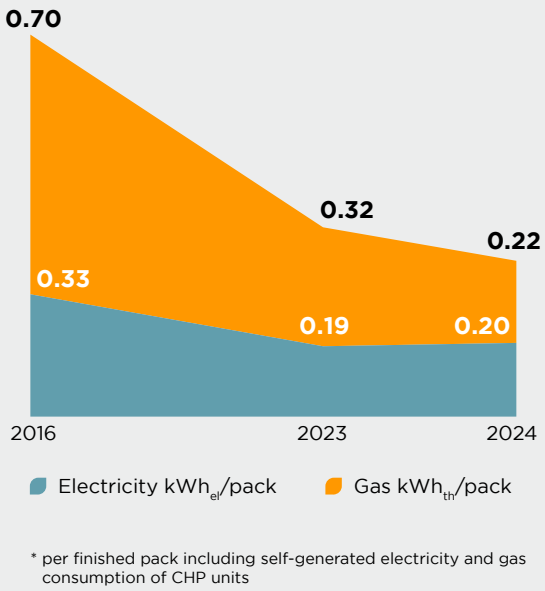
GRI 2-6

LOCATIONS – MEDICE HEALTH FAMILY



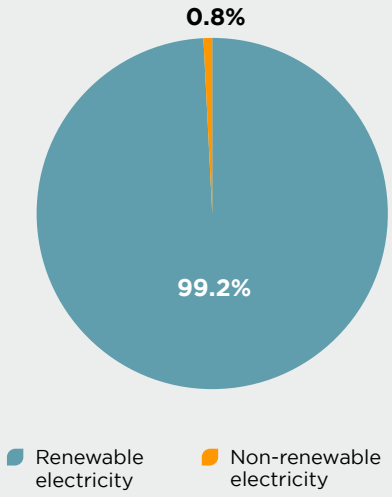
- Germany locations
- International locations/ offices
- Uzbekistan: No independent entity

ENERGY INTENSITY PER PACK (ELECTRICITY AND GAS)*

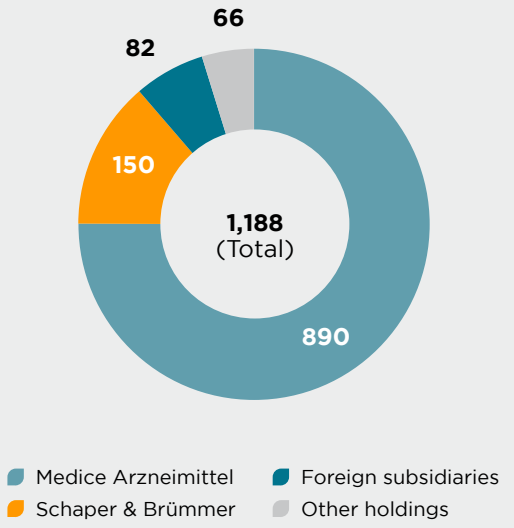


* per finished pack including self-generated electricity and gas consumption of CHP units

SHARE OF RENEWABLE IN TOTAL ELECTRICITY CONSUMPTION



EMPLOYEES (HC) – MEDICE HEALTH FAMILY (AS AT 31/12/2024)



EMPLOYEES BY GENDER IN PER CENT (AS AT 31/12/2024)

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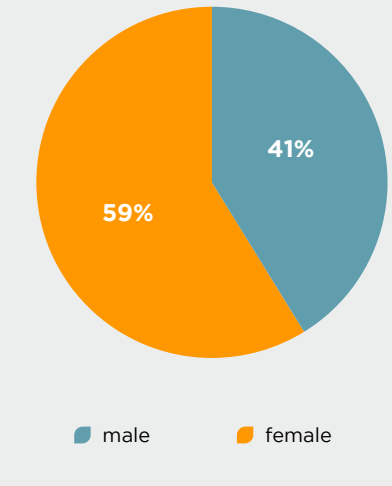

GRI 2-14
GRI 2-22

TOGETHER FOR A HEALTHIER WORLD.

Dear reader,

We are living in a time marked by profound change. Digitalisation, technological leaps, climate change, geopolitical tensions and social expectations are making our world more dynamic and complex than ever before. For the MEDICE Health Family, this means we must continuously evolve and adapt to these new conditions. Our company has therefore been in a state of transition for several years, which is now being felt on many levels and having a lasting impact.

An important part of this transformation is our ongoing journey from a traditional pharmaceutical manufacturer towards becoming an integrated healthcare company. We are guided along the way by a holistic understanding of health that embraces mental, physical, social and environmental dimensions. This principle underpins both our products and our commitment to sustainability.

75 YEARS OF TRADITION – BUT LOOKING TO THE FUTURE

In the 2024 reporting year, we celebrated a very special milestone: the MEDICE Health Family's 75th anniversary. An occasion that fills us with pride and inspires us to look to the future with renewed energy. For us, this anniversary represents the link between tradition and modernity. The experience we have gained over three generations gives us the strength, courage and foresight to make our company fit for the future – something that is also reflected in the tangible progress we have made over the past year.

PROGRESS WITH RESPONSIBILITY

We reduced our Scope 1 and 2 CO_2 emissions by a further 16.1% year on year. Compared with the industry as a whole, our emissions intensity was already at a very good level in 2023, and we continued to improve on our performance in this area in the reporting year. Numerous projects that have been initiated will also drive further progress in the coming years and will be clearly reflected in the figures.

At the same time, we enhanced our compliance with the European ESRS standards to give our reporting an even more professional footing. We are also making good progress in economic terms. Revenue and employee numbers grew again. In addition, we set important priorities in the area of People & Culture to strengthen our attractiveness as an employer and continue developing our culture step by step.

RETHINKING THERAPIES

Another important step is the growing combination of traditional pharmacological treatments with digital products and nutritional solutions. We continue to focus on our established therapeutic areas while consistently expanding our treatment portfolio to create ever more comprehensive solutions for patients. This interaction opens up new opportunities to think and organise health in an even more integrated way.

MEDICE Management: Dr. med. Dr. oec. Richard Ammer, Dr. med. Katja Pütter-Ammer, Dr. rer. nat. Uwe Baumann, Annick Berreur-Igersheim, Eric Neyret

SUSTAINABILITY AS A PROCESS

At the same time, we know that sustainable corporate development is a continuous process. This also includes improving the quality and consistency of our data on an ongoing basis. In this area, we see potential to refine our reporting step by step and make it even more transparent.

All of these developments reflect what we are as a company: family-orientated, value-creating and future-focused. Together with our employees, partners and stakeholders, we want to play our part in making the world a healthier place.

Let's take care!

Dr. med. Katja Pütter-Ammer
Managing Partner of MEDICE

Dr. med. Dr. oec. Richard Ammer
Managing Partner of MEDICE


MEDICE

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ABOUT THE MEDICE HEALTH FAMILY

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As a medium-sized pharmaceutical company specialising in prescription and pharmacy-only medicinal products, people's health is at the heart of our corporate identity. Rooted in North Rhine-Westphalia and connected to the world, almost 1,200 employees and an extensive international network of doctors, pharmacists and scientists work every day on new, pioneering medicinal products, ideas and care concepts for a healthier world.

The family-owned company, now in its third generation, was founded in 1949 in Iserlohn by Gustav Pütter – inventor of the Pütter bandage, which is still sold today – as chemisch-pharmazeutische Fabrik GmbH. Gustav Pütter's son Sigurd, a distinguished physician, invested in pioneering technology and logistics and transformed MEDICE into a modern pharmaceutical company.

In 2002, Sigurd Pütter's daughter Katja and shortly afterwards her husband Richard Ammer, both physicians themselves, joined the company. Together with their father, they systematically expanded its market position, modernised its entire structure and internationalised the sales activities. Before their father's passing in 2021, they jointly acquired Rentschler Pharma's OTC division, as well as a majority stake in the long-established company Schaper & Brümmer. These strategic investments were complemented by further initiatives in the areas of digital health, gastrointestinal health and nutritional concepts.

The commitment to sustainability initiated by Sigurd Pütter has been consistently expanded in the third generation and made an integral part of the business strategy.

The Managing Partners Dr. med. Katja Pütter-Ammer and Dr. med. Dr. oec. Richard Ammer currently head a five-member management team. Together, they steer an integrated company specialising in healthcare solutions from its headquarters in Iserlohn on the basis of a clearly defined set of values: MEDICE works in a future-focused, value-creating and family-oriented way.

MEDICE, with its broad range of well-researched, evidence-based medicinal products, stands for German quality and reliability. As a family-owned company working closely with its partners in the healthcare sector, MEDICE has attained a leading position in the market. For us, 'Made in Germany' means our products are genuinely manufactured in Germany, not merely approved there on paper.

The patient is at the heart of everything we do.
To further improve patient care, we draw on our pharmacological expertise to develop clinically validated, multimodal health solutions that combine medicinal products, digital tools and nutritional concepts.

We thereby reduce gaps in care and support people at every stage of their illness. These interrelated elements naturally form the basis for our key areas of corporate commitment.

Shaping the future
Our current focus is on completing the integration of the company, further optimising innovation structures and driving the transformation into a leading international developer and provider of indication-based, integrated healthcare solutions.

In future, suitable prevention or treatment concepts will be developed for each stage of a disease – from onset to acute symptoms – with pharmaceutical, digital and nutritional expertise interlinked and interwoven as part of innovative therapy management.

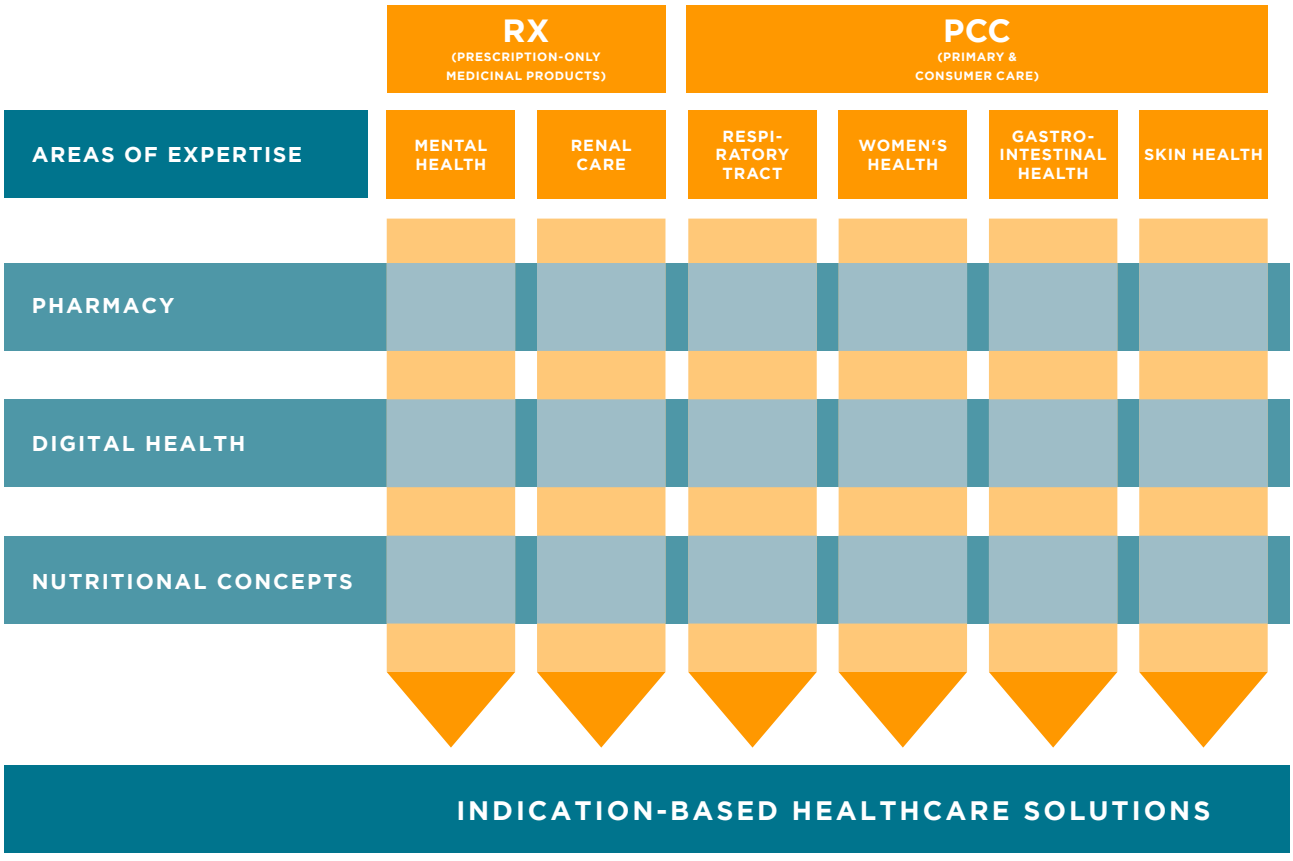
Our mission
Together we take care of improving people's health in as many areas as possible.

With our healthcare solutions consisting of pharmaceutical therapies, digital treatments and nutritional concepts, we aim to provide patients with the best possible care during every stage of their disease..

Our vision
Based on our long-standing tradition as a family-owned company, we will play a tangible role in shaping the future of medicine in the coming decade. We will be a leading global developer and provider of innovative, integrated and diverse healthcare solutions.

We are the Health Family – for our patients, doctors, pharmacists, employees and partners.

HEALTHCARE SOLUTIONS WITH THREE AREAS OF EXPERTISE



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The integrated healthcare concept at MEDICE

As a family-owned company with a strong sense of community, we have been working with researchers, doctors, pharmacists, pharmacy technicians and partners for three generations to improve people's health. For us as a medium-sized pharmaceutical company active in the areas of prescription and pharmacy-only medicinal products, this forms the core of our corporate identity. We understand health in all its dimensions – physical, mental, environmental and social. Our heritage and our entrepreneurial spirit underpin our pharmaceutical expertise.

Physical and mental health

Our understanding of 'people helping people' goes far beyond the provision of medicinal products. We make a significant contribution to improving our patients' health and quality of life, as well as to medical patient management – not only through the use of medical products, but also through innovative healthcare services and non-pharmacological intervention options. Patients and healthcare providers should be able to choose the optimal mix of pharmacological and non-pharmacological treatment options. In view of the significant demands placed on therapists, we as the Health Family have set ourselves the goal of providing them with the best possible support in making these decisions.

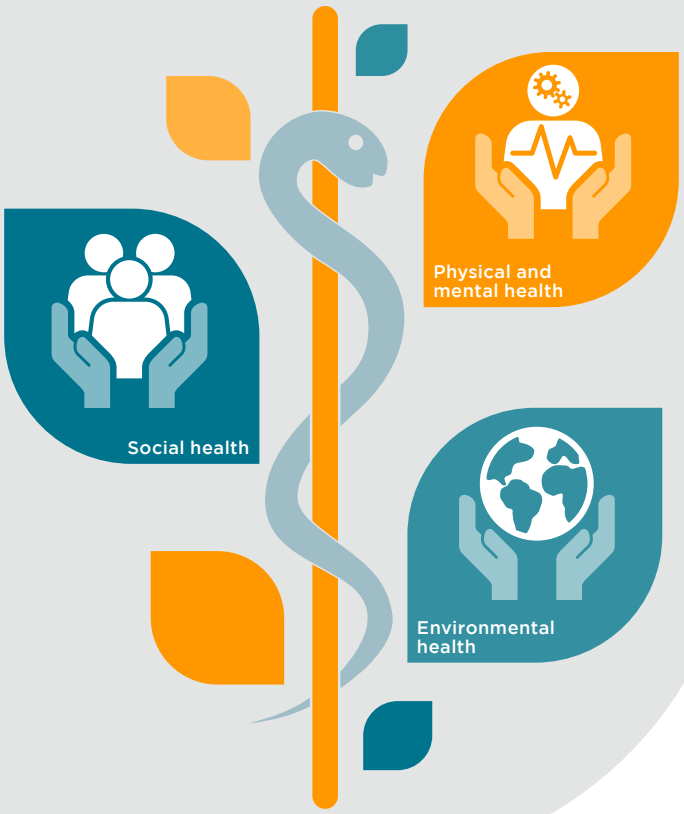
Social health

Our goal is to strengthen social cohesion in the region through our cultural and social commitment, thereby helping to build lasting social foundations for good health. Loneliness has a negative impact on health. Studies have shown that a lack of social contact can lead to a weakened immune system, depression, high blood pressure, heart disease and a range of other serious illnesses. This is why we emphatically support social interaction in our region in various ways – such as through cultural events, measures to enrich jobs at our company headquarters in Iserlohn, and targeted involvement in elite and grassroots sports within the region. In addition, we have established a foundation dedicated to social and health-related causes.

Environmental health

We have been highly committed to pharmaceutical progress for over 75 years. During this time, we have realised that the ongoing destruction of the environment is having a considerable impact on people's health. The increase in allergies and in respiratory, cardiac and various other illnesses as a result of environmental degradation is concerning. The reckless use of natural resources and the destruction of natural habitats pose a serious threat to all living creatures on our planet. We are counteracting this development with targeted projects and measures.

THREE LEVELS OF OUR CORPORATE COMMITMENT



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Together for a healthier world

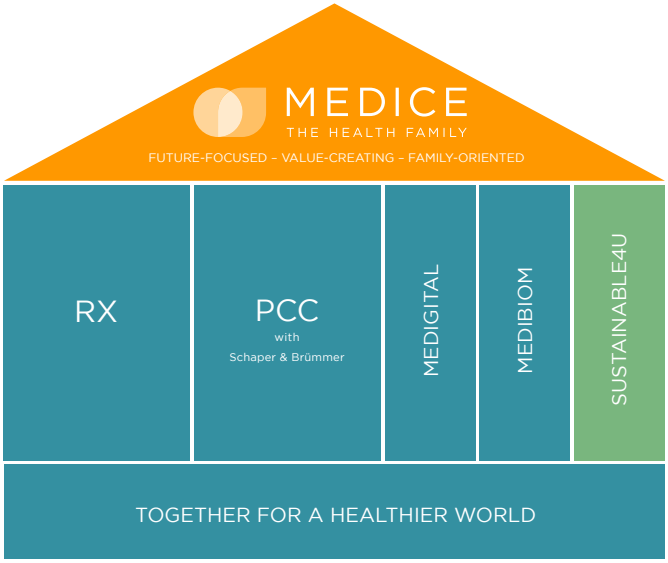
The MEDICE Health Family – a family-owned company
For the MEDICE Health Family, both the mission and vision are clearly defined. From these we have derived specific and concrete principles for each member of our family, ensuring that all parts work together in an integrated way.

The structure of the five business divisions shown in the chart reflects our strategic focus on the defined future fields of integrated health solutions. It is centred on a specific market and customer orientation combined with a dynamic commitment to innovation. Developing high-quality medicinal products, manufacturing them in Germany and distributing them in the German domestic market and worldwide – that is what drives us at MEDICE and is thus at the heart of the Health Family. As an organisation, the MEDICE Health Family therefore represents a snapshot in time and continues to evolve as we seize new opportunities and flexibly adapt to changing conditions in line with our strategy.

RX

In the RX division, the focus is on prescription-only medicinal products. Our development work is based on innovative galenic formulations and new clinical indications. In production, we have expertise in solid, semi-solid and liquid dosage forms. We differentiate ourselves with pellet technology and sterile filling and are also able to produce chemical and plant-based products. In global sales, MEDICE positions itself as a competent and professional niche provider. We are a leader in the field of mental health and strong in the areas of nephrology and urology. We are driven by a clear focus on what truly matters: creating real value for our customers and patients, who are always at the heart of everything we do.

Our contribution
We make a significant contribution to improving the health and quality of life of our patients, as well as supporting physicians in patient management, through innovative healthcare services and a portfolio that includes diagnostics, medicinal products and non-pharmacological interventions – delivered more efficiently and effectively than ever before.



Our goal is to be a global specialist and renowned niche player, ranking among the top five in our fields of expertise – mental health, nephrology and urology – with a portfolio of pharmacological and non-pharmacological products and services for healthcare providers and patients, both in Germany and abroad.

PCC

The PCC division covers all non-prescription medicinal products and other pharmacy-only items (OTC), as well as medicines that are prescribed by doctors but not covered by health insurance (OTX). It also includes the activities of the majority shareholding in Schaper & Brümmer. Based on decades of pharmaceutical experience, PCC offers a high-quality portfolio of products and services that patients can utilise to efficiently treat everyday illnesses and actively maintain their health. In addition, the portfolio is to be expanded in a targeted manner to include suitable high-growth services and products that serve basic medical care and prevention.

Our contribution
We improve the lives of our patients through a wide range of innovative healthcare services.

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We aim to be a global provider for Primary & Consumer Care (PCC) and, within the next few years, rank among the top five suppliers of non-prescription health products in our home market of Germany.

Our market development strategy focuses on healthcare professionals (doctors, pharmacists, pharmacy technicians). The focus is on providing ongoing support for their day-to-day work through high-quality training and professional development, complemented by patient information materials. In addition to the existing routes to patients, we will optimise access to our products so that, in future, our integrated healthcare solutions can be found and made available to every patient at any time. In terms of sales, the German domestic market currently dominates the PCC segment. In the coming years, the focus will therefore be on establishing our own companies abroad.

Shaping the future with phytotherapy expertise
An important cornerstone of the PCC business area is the Phytocompetence Centre (PKZ) at Schaper & Brümmer. The expertise built up over decades in the field of phytopharmaceuticals is being further enhanced through collaborations with universities and other companies.

MEDIGITAL

"Creating new solutions together" – our aim is to serve the established markets of the MEDICE Health Family with a combined range of products and services. To this end, we are building a portfolio of complementary pharmacological and digital interventions that open up new treatment options for healthcare practitioners.

Our contribution
Providing patients with holistic care, opening up new treatment options and creating efficiencies in the healthcare system: Digital therapeutics and diagnostic solutions will enable more patients to receive better care more quickly, physicians and therapists to enjoy their work more and people to manage their health better. To this end, we combine our pharmaceutical expertise with new technologies to create health solutions based on psychology, algorithms and information technology.

We are shaping healthcare through digitalisation – for a healthier world. medigital knows what healthcare means in the digital age and supports the MEDICE Health Family in establishing solutions that sustainably strengthen the healthcare system.

We are developing complementary health offerings to expand access to modern care. Direct contact with patients provides valuable, anonymised findings for the further development of new solutions. In various areas, we are testing the use of technologies such as wearables, virtual reality and artificial intelligence (AI) to make interventions simpler and easier to integrate into everyday life.

MEDIBIOM

The gut is very important to our health. It is not only where essential nutrients are processed, but also where a large part of the immune system is located. Around 80% of all active immune cells are located in the intestine. It is therefore the body's largest immune organ and plays a key role in immune defence and overall health. It is considered a driving force for our well-being. If it falls out of balance, many processes in the body can be disrupted.

Our contribution
In a future shaped by personalised medicine, our healthcare solutions will be tailored to each individual's unique gut microbiome fingerprint, addressing the importance of gut health in all its complexity.

At the intersection of science and medical practice, we research and develop pioneering diagnostic and solution programmes to become the market-leading expert in the field of microbiome and gastrointestinal health in Germany.

We have developed a unique approach to promoting gastrointestinal health and offer people with gut-related complaints, bowel movement issues or food intolerances a cause-focused, synergistic programme that supports them in putting a gut-healthy lifestyle into practice – for a better quality of life. All levels of the intestinal barrier – intestinal flora, intestinal mucosa and intestinal wall cells – are taken into account through a phased approach. The model is based on the findings of the research activities of the Luxembourg Institute of Health (LIH). In close collaboration, we have already studied how our diet affects the gut microbiome and, in turn, gut function. With the Medibiom partnership, we are thus linking research, development and marketing of healthcare concepts in a concrete and comprehensive manner to help improve people's quality of life and pave the way for personalised medicine.

SUSTAINABLE4U

Sustainable4U develops holistic and future-focused concepts for the areas of nutrition and the environment. These are structured around three levels of action: CREATE, DEVELOP and CONSERVE. At the CREATE level, we promote natural spaces and biodiversity. In the area of DEVELOP, we implement products and concepts that contribute to healthy nutrition and help protect the environment. At this action level, healthy and sustainable catering for employees and guests is ensured in collaboration with Friend-Ship Gastronomie GmbH. At the CONSERVE level, we develop concepts that preserve our resources. With the help of our company Green Guides, processes in commercial kitchens are optimised to counteract food waste and save resources.

Our contribution

Sustainable4U develops holistic and future-focused solutions for the areas of nutrition and the environment. Its approach is structured around three levels of action: CREATE, DEVELOP and CONSERVE.

With its solution concepts in the areas of nutrition and environment, sustainable4U aims to contribute to MEDICE – The Health Family being recognised as one of the most committed and sustainable healthcare companies in the world.

GRI 201-1

Overview of business performance

The MEDICE Group can look back on another successful year. Overall, Group revenue grew by 12.1% compared with the previous year, driven primarily by a stronger-than-expected recovery of the domestic and international markets.

Economic performance and value distribution

In the 2024 financial year, revenue – a key indicator of business performance – totalled EUR 451.8 million, up EUR 48.9 million on the previous year. As a result, we are able to report an operating profit of EUR 68.8 million for 2024 (2023: EUR 66.7 million), which is EUR 2.1 million higher than in the previous year.

The company's expansion is also reflected in employee development, with expenses rising by 16.4% as expected. At EUR 124.9 million, other operating expenses were 11% higher than in the previous year. Both items include research and development costs totalling EUR 8.0 million in new indication areas and the development of digital health applications.

In addition, we are making growth-induced investments, particularly in production and production-related areas and in the expansion of our sales structures at our foreign subsidiaries.

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ESRS S2-1

The value chain of the MEDICE Health Family

The MEDICE value chain is complex and comprises many links that are often subject to strict legal requirements and regulated quality standards. At the heart of our corporate development is the ambition to create the best possible integrated solutions and, through innovation in our strategic areas of expertise, to support patients and healthcare professionals (HCPs) at every stage of illness and treatment. Our portfolio focuses on pharmaceuticals, digital health applications (DiGAs) and indication-specific nutrition concepts.

Our value chain can be divided into ‘upstream’, ‘own operations’ and ‘downstream’, with numerous exchange and coordination processes characterising cooperation within the Health Family. Numerous stakeholders work together to ensure a safe and efficient supply of medicinal products – from the initiation and oversight of clinical trials (earliest entry point: Phase 3) as part of the marketing authorisation process, to procurement and manufacturing in compliance with strict quality standards, through to distribution among customers, patients and HCPs,

Upstream

An early step in the upstream value chain is the research and development of new active ingredients. As MEDICE is not a traditional research company in the pharmaceuticals sector, but generally uses established active ingredients that have already been developed, preclinical studies are a rare exception. The development of new, evidence-based dosage or application forms is one of our ongoing tasks carried out as part of the development of integrated healthcare solutions in close cooperation with clinics, doctors and regulatory authorities.

The active ingredient or dosage form is tested in several phases to ensure safety, tolerability and efficacy and to obtain marketing authorisation. This authorisation is an essential prerequisite for the market launch of a new medicinal product.

To manufacture a medicine, MEDICE requires either chemically produced or plant-based active ingredients, which are collected or cultivated in specific regions. As further product components, the excipients and packaging materials – particularly the primary packaging – are subject to strict monitoring, as well as authorisation/certification and regular auditing. In addition, energy, operating materials and capital goods are procured as non-product components, some of which have a relevant environmental and social impact during manufacturing.

In the labour market, MEDICE draws on a pool of well-trained specialists and, as an attractive employer, offers extensive training and development opportunities to support ongoing professional growth.

Own operations

With a history dating back 75 years, the MEDICE Health Family can draw on the skills and expertise of its employees, its established identity and an evidence-based product portfolio that meets comprehensive quality and compliance standards. We are characterised by a willingness to transform, seizing opportunities through innovation to create a healthier world.

This is reflected in our strong commitment to product development (galenics), which is supported by medical expertise and regular input from pharmacovigilance (PV) to continuously improve our products.

The manufacture of pharmaceutical products and DiGAs is a central component of the MEDICE value chain. With the exception of one active ingredient, which we have been producing in-house since 2024, we source authorised active ingredients from certified suppliers and manufacture our products ourselves with a high level of vertical integration at our production sites in Germany. This includes the following steps:

- **Extraction and purification of plant-based active ingredients:** If natural active ingredients are used, they must be extracted and purified to isolate the active substances. This step is crucial to ensuring consistent and reproducible quality of the active ingredient.
- **Formulation:** The active ingredient is formulated into the desired dosage form, e.g. tablets, capsules, ointments or injections. The exact dosage is also determined at this stage.
- **Production:** The technical production of medicinal products takes place in state-of-the-art facilities in compliance with strict quality standards.
- **Packaging:** The finished medicinal products are filled into suitable packaging that meets the requirements with regards to hygiene and shelf life. The outer packaging is accompanied by the packaging insert containing important usage information for patients.

All process steps associated with the production and provision of products follow the GMP guidelines (Good Manufacturing Practice). These standards guarantee consistent product quality and safety.

Sales, distribution, customer service and the comprehensive provision of information for healthcare professionals (HCPs) are the core functions dedicated to product and service application within the organisation. They are tailored to the specific requirements of our product areas (RX/PCC). The service team responds quickly and efficiently to market enquiries in order to meet requirements right away.

Downstream

Medicinal products are distributed via various national and international sales channels, which can only be described in very general terms here due to their diversity. They include pharmaceutical wholesalers, which distribute products to pharmacies, clinics and doctors‘ surgeries. As the most important distribution channel for prescription and over-the-counter medicines, pharmacies are supplied either directly or via wholesalers. These ensure that the medicinal products are handed over to the end consumer with the appropriate specialist advice.

Online sales of medicines are becoming increasingly important. As the fast and reliable availability of medicinal products is essential for hospitals, they are often supplied with medicines directly or via specialised wholesalers.

MEDICE goes to great lengths to provide doctors, pharmacies and patients with product information. This is done via various channels:

- **Pharmaceutical representatives:** Regular visits from doctors and pharmacists to provide information about the products and their use.
- **Information services:** Support for medical professionals and end customers in the use of products, such as via hotlines or informational materials.
- **Specialist publications and events:** Comprehensive provision of expert information and research results.

Services related to pharmaceutical medicinal products will account for an important share of MEDICE’s value creation in future. By developing into an integrated healthcare company with digital healthcare applications and indication-led nutritional concepts, MEDICE is having a positive influence on modern healthcare for patients (see material topic ‘Healthcare’).

The sales revenue generated in the market flows into the operating processes via personnel expenses for wage and salary costs and social security contributions, the procurement of energy, raw materials and supplies, goods and services and capital goods, and finally into the company‘s profit after depreciation, amortisation and taxes. In this way, we contribute to social development and prosperity. A significant portion of the proceeds also flows into the further development of our business model and thus into the development of further innovative healthcare solutions. The evidence-based efficacy of our products is primarily aimed at improving people‘s quality of life. As the MEDICE Health Family, we therefore ensure that healthcare is guaranteed and continuously optimised in the interests of society.

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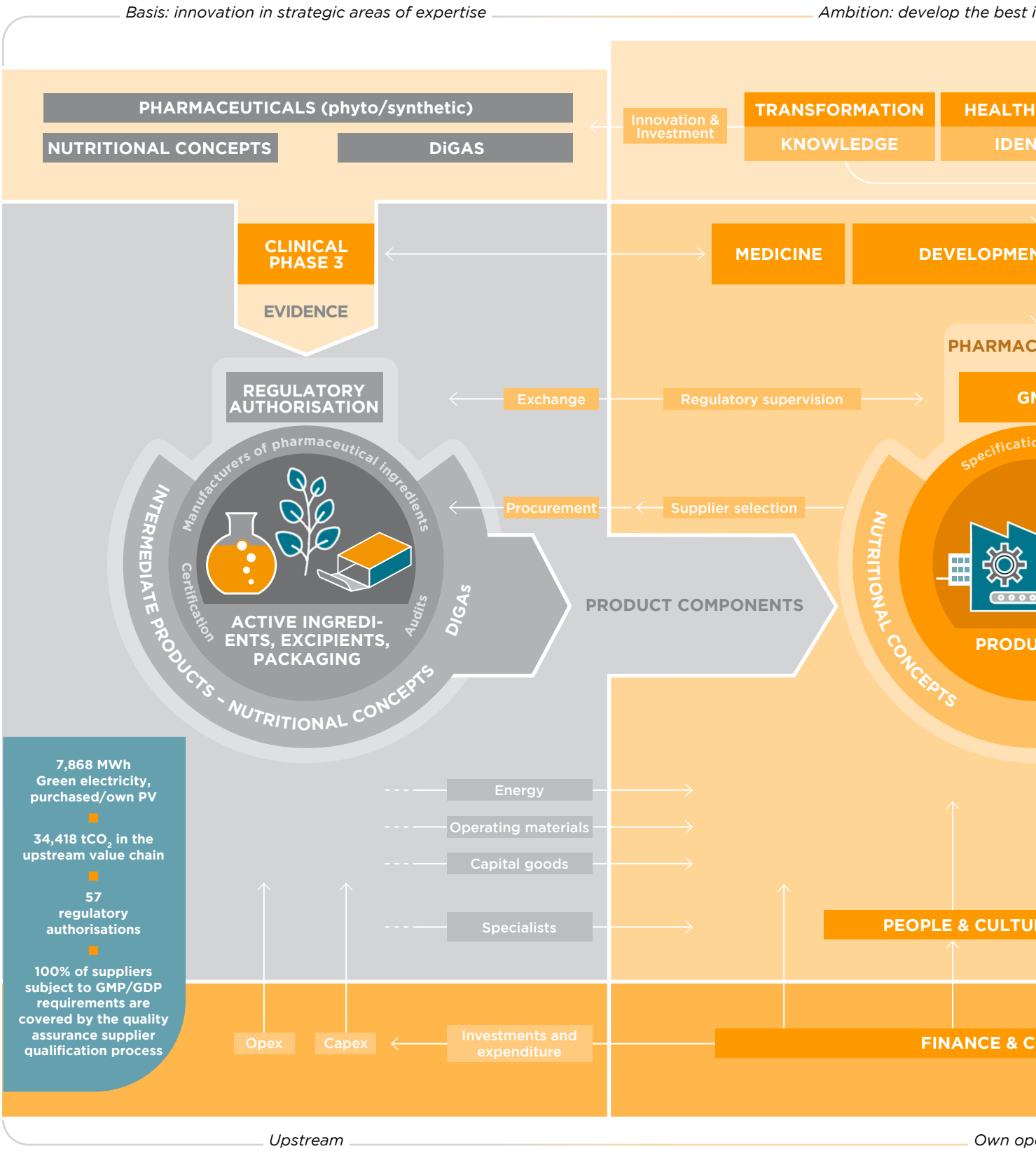
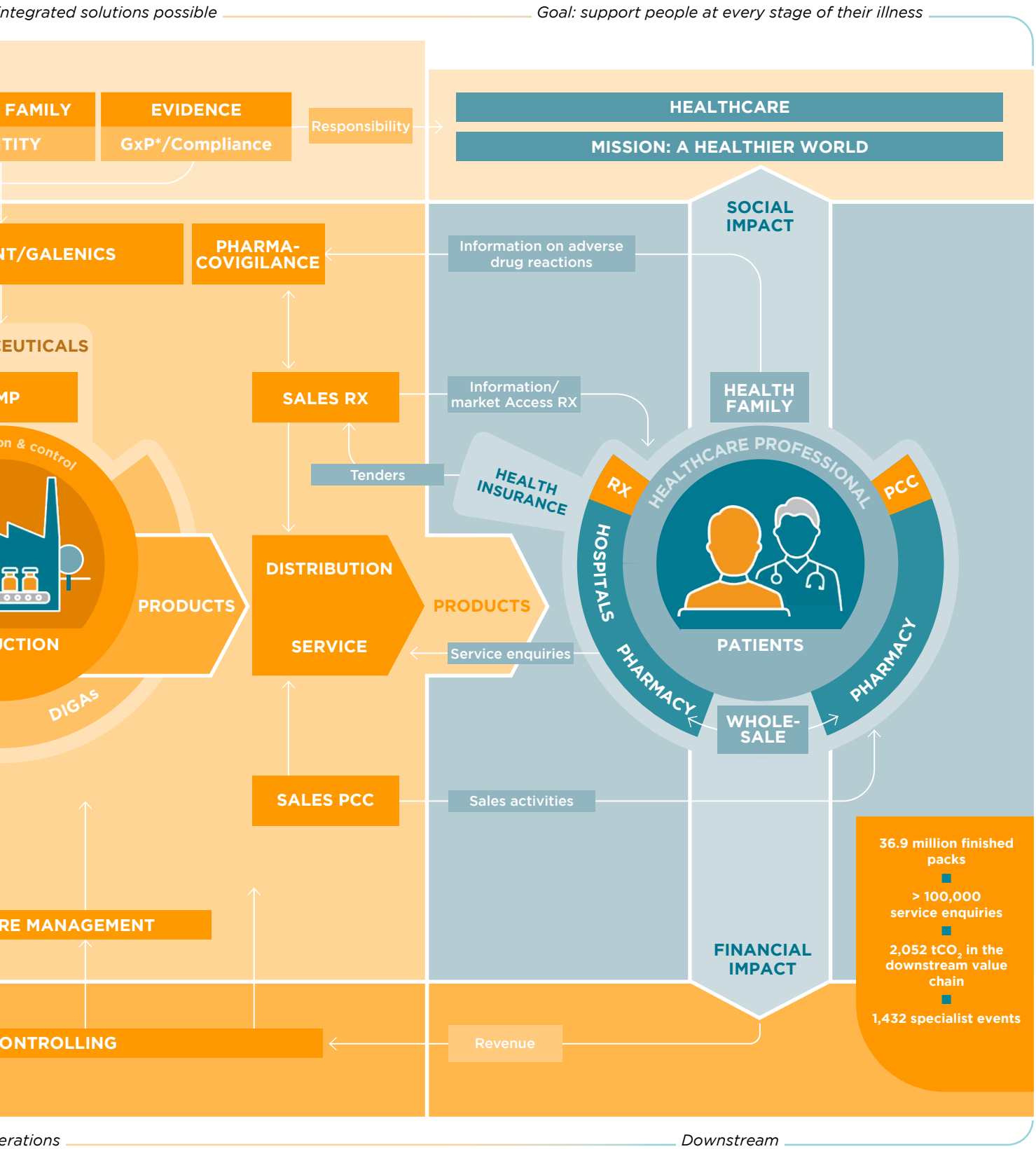
MEDICE – THE HEALTH FAMILY.



TOGETHER FOR A HEALTHIER WORLD.



GRI 2-6
GRI 2-22
ESRS-2
SBM-1

Sustainable corporate development

For us as a family-owned company, transformation is a relevant form of progress. At MEDICE, we have embraced change since the company was founded by fostering a culture of self-motivation to take the next step – a culture we continue to nurture today. For decades, these processes have taken place side by side, encompassing both small and major steps in our development.

A strategy development process was launched in 2024 to keep pace with the company's dynamic growth and the increasingly complex business environment. The aim of this process is to identify the most relevant topics for the MEDICE Health Family in the medium term in order to derive measurable objectives and key results (OKRs). A strategic project landscape will emerge from these topics and will be stringently implemented. The strategy development process was completed in 2025 and the following overarching objectives were derived from it:

1. We are growing through our transformation into a healthcare solutions provider with marketable innovations in expanding markets.
2. We are significantly expanding our international presence and reach as a driver for further growth.
3. We have optimised our internal processes and workflows through digitalisation, automation and the expansion of internal expertise to enable us to scale quickly and agilely.
4. We want to embed sustainability in all relevant areas of the company, make it visible and substantially improve our climate and resource efficiency. We want to become a role model in the German pharmaceutical industry.
5. We are future-focused, value-creating and family-orientated.

ESRS E1-4

With the formulated goals, sustainability management is anchored as a key component of the overarching business strategy. To make performance in this area measurable, the following key results were defined: a 40% reduction in absolute CO_{2e} emissions (Scope 1 & 2) compared with the 2023 base year, and the achievement of a CO_{2e} intensity level (Scope 1 & 2) of less than 5 tCO_{2e} per million euros of gross revenue.

Changes in a global context

Nevertheless, there are some new and evolving aspects of development. The dynamics, the speed and sometimes the potential for disruption are particular challenges. We have adapted to this structurally and with foresight. Global challenges such as demographic change, resource consumption, man-made climate change, socio-political tensions and a growing focus on human rights across the value chain are setting the course for future-focused corporate development. We carefully considered this in our review of our material sustainability topics in 2025.

Changes in the corporate context

The fact that we have remained competitive for decades with compelling customer solutions gives us confidence to take the next innovative steps in our development. This journey will lead us from being a pharmaceutical company to a provider of integrated healthcare services. Growth-related adjustments to company structures and the associated internationalisation are just as welcome as the shift from personnel administration to a people and culture approach. Despite increasing technological support through software tools, we will continue to focus on people and collaboration within the Health Family as our foundation. MEDICE will remain an internationally positioned, modern family-owned company. Being recognised as an attractive employer for highly qualified professionals is a key objective, which we pursue through extensive training and development opportunities and a wide range of health-promoting initiatives for our employees.

Establishment of a sustainability management system

GRI 2-23

The fundamental developments outlined above already clearly reflect MEDICE's deeply rooted commitment to sustainable corporate development. In addition, our policy statement on environmental and human rights and our Code of Conduct are publicly available online.

ESRS 2
GOV-4

GRI 2-12
GRI 2-13
GRI 2-17
ESRS 2
GOV-2

In the highly regulated pharmaceuticals sector, where numerous management systems are already in place, we are taking things a step further by implementing a structured sustainability management system with reporting based on internationally recognised standards. We already laid the organisational foundations for this at the end of 2022 with the establishment of the Corporate Responsibility department. In 2024, the department consisted of three full-time employees. The Head of Corporate Responsibility reports regularly and directly to the Managing Partner Dr. Katja Pütter-Ammer and to the Sustainability Board, which acts as a management unit (*see page 26*) and meets once a quarter.

To make structured progress, close interaction with Risk Management (ERM) and the IT, Controlling and Compliance departments was established right from the start. Close dialogue also takes place with the specialised departments involved. The processes and responsibilities in ERM thereby make a decisive contribution to the identification of material risks and opportunities in the ESG context and to the assessment of financial materiality.

Our social commitment has become an integral part of this structured approach and is clearly divided into the areas of 'physical and mental health', 'social health' and 'environmental health'.

Materiality, management approaches, reporting

In summer 2023, we began the intensive process of analysing materiality, initially in accordance with the guidelines of the Global Reporting Initiative (GRI). After the publication of the binding European Sustainability Reporting Standards (ESRS), we reviewed the results once again in 2025 in accordance with the EFRAG guidelines. In this process, MEDICE's material impacts, risks and opportunities were assessed and updated, and 18 material topics were identified for the company. For these topics, we will develop suitable management approaches – including targets, performance indicators and appropriate measures – where these are not yet in place. Responsibilities are clearly assigned.

GRI 2-24
ESRS 2
GOV-4

Contributions to the SGDs

We have been making relevant contributions to the United Nations Sustainable Development Goals (SDGs) in the three ESG focus areas for many years already. We distinguish between core and supporting contributions, which serve as a guide for prioritising attention and allocating resources as we continue to develop our sustainability management. It is clear that MEDICE, as a company in the healthcare sector, has both a special responsibility and relevance for achieving the goals in the area of 'Good Health and Well-Being'. We also attach great importance to our contributions to the SDGs 'Decent Work and Economic Growth', 'Quality Education', 'Responsible Consumption and Production', 'Climate Action' and 'Life on Land'.

In addition, we see relevant contributions to the SDGs 'Gender Equality', 'Industry, Innovation and Infrastructure', 'Peace, Justice and Strong Institutions', and 'Partnerships for the Goals'.

RELEVANT TARGET CONTRIBUTIONS TO THE SDGs

Environmental	Climate protection, preservation of biodiversity and careful use of resources	
Social	Holistic treatment options for patients, reliable healthcare provision, decent work and contributions to education	
Governance	Integrity in business processes, promotion of information exchange and support for the 2030 Agenda	

GRI 2-29
ESRS 2
SBM-2

Stakeholder engagement

For us, sustainability management today means not only engaging in early, targeted and open dialogue with our stakeholders, but also fostering genuine cooperation with them and obtaining concrete feedback on our performance. MEDICE is therefore in continuous dialogue with its core stakeholder groups. These include, on the one hand, our patients and customers in pharmacies, and on the other, industry target groups such as general practitioners and hospital physicians – particularly in our therapeutic areas – as well as pharmacists, pharmacy staff and various research communities.

Added to this are our employees, suppliers, banks, insurance companies, authorities, industry associations, health insurers and civil society as neighbours at the company's sites. At Pharma Deutschland, we are actively involved in the Sustainability and Climate Protection Committee, where we regularly exchange views with experts on topics, focus areas and solutions in the context of sustainability. On 15 October 2024, MEDICE hosted the committee in Iserlohn, during which the challenges of the current EU regulatory framework for the pharmaceutical industry were discussed.

We systematically evaluate customer satisfaction studies conducted by recognised market research institutes. Customer satisfaction is determined by taking into account our various business units with specialist partners in the relevant application areas. We also seek intensive dialogue with industry partners at information events. Numerous internal and external events took place again in 2024.

We regularly consult with our customers, suppliers and technology partners on expectations and assessments of specific trends and developments, new requirements for the supply chain and product-specific solutions. Management and department heads are actively involved in expert networks through their work in committees and associations.

ESRS S1
SBM-2
ESRS S1-2

As a responsible employer and business partner, we maintain structured dialogue with employee representatives. Further tools for internal dialogue, such as the company suggestion scheme or channels for internal reporting, are described on *page37*. The Managing Partners also maintain close contact with representatives of civil society in the local and regional environment. We thereby assume social responsibility beyond the purely business context, which gives us a feel for the concerns of the people in the communities around our sites.

ESRS S3-2

In these and other dialogue processes, we are seeing growing interest in sustainable development issues and corresponding expectations in a company-relevant context. Healthcare services are no longer judged solely on their effect on patients, but also on their impact in a fair and responsible value chain. Discussions about the impact of our business activities, products and healthcare services are now increasingly influenced by sustainability topics.

In 2023, the Head of Corporate Responsibility initiated a process for preparing a materiality analysis. The process structured the dialogue with internal and external stakeholders around current and potential impacts, risks and opportunities in the context of sustainability. This was continued in 2024 in order to remain agile in a volatile regulatory environment (EU Green Deal) and to preserve entrepreneurial resilience as a family-owned company. The process for determining the material topics is described in detail below.

GRI 3-1
ESRS 2
GOV-4

Process for determining materiality

ESRS 2
IRO-1

SHORT SUMMARY OF THE PROCESS FOR THE 2023 REPORT

Despite current regulatory uncertainty, MEDICE is preparing to report on material sustainability topics in accordance with the European Corporate Sustainability Reporting Directive (CSRD) and the requirements of the European Sustainability Reporting Standards (ESRS). The materiality analysis approach taken in 2023/2024 is described in detail in the 2023 report and is permanently available on the MEDICE website.

Here, we describe in particular the review process for determining materiality with regard to impacts, risks and opportunities (IROs), which forms the basis of this report. MEDICE followed the application recommendations of the EFRAG IG Materiality Assessment (EFRAG 5/2024) for this purpose.

An environmental analysis was carried out in 2023 as a starting point for establishing the context. The aim was to identify the sustainability aspects discussed in the sector. The stakeholder groups relevant to MEDICE were also identified as part of the environmental analysis: employees, patients and their relatives, physicians, pharmacists, suppliers, logistics and transport companies, sales partners, health insurers, associations, banks and insurance companies, supervisory authorities, owners, and civil society with its representative organisations.

The existing or potential aspects identified were then discussed in structured interviews with the management, the responsible specialist managers, representatives of the works councils and representatives of relevant stakeholder groups. The external perspective was determined through structured discussions with a paediatrician, a pharmacist, association representatives, the sustainability officers of two suppliers, as well as representatives of a health insurer and a bank.

Of 82 potentially material aspects, 70 were categorised as material by those interviewed. These were subsequently consolidated into material topics through a process of conceptual refinement. Impacts, risks and opportunities were formulated and allocated on the basis of the identified strengths, weaknesses, opportunities and threats (SWOT analysis).

ESRS 2
IRO-1

REVIEW FOR THE 2024 REPORTING YEAR

Identification and assessment of impacts, risks and opportunities (IROs) according to ESRS
Based on the previously identified strengths, weaknesses, opportunities and threats, the current and potential impacts, risks and opportunities according to ESRS were initially drafted with external support and then reviewed by the responsible specialists for completeness and plausibility. The topics, sub-topics and sub-sub-topics listed in ESRS 1 AR 16 were taken into account or their non-consideration was justified.

The identification and assessment of the impact was coordinated by the CR department; the identification and assessment of opportunities and risks is part of enterprise risk management (ERM).

The current and potential impacts, risks and opportunities identified were assessed in a structured coordination process involving external consultants, internal departments and project management according to the following criteria:

1. **Positive/negative impacts:** Assessment of current or potential impacts, considering whether they affect human rights aspects, and evaluated by their severity, scale and irreversibility, along with the likelihood of occurrence over the short, medium and long term.

2. **Risks/opportunities**: Assessment of the financial impact on MEDICE's pre-tax earnings and the likelihood of occurrence over the short, medium and long term.

ESRS 2
IRO-1

The impacts or risks and opportunities were assessed using two scoring models that make it possible to define plausible and comprehensible threshold values for them.

Impact materiality
The criticality of an impact according to ESRS was assessed by deriving the severity of an impact, taking into account the extent and scope as well as the immutability of an impact, multiplied by the probability of occurrence of the impact using a scoring model. The criticality of an impact was determined in the categories very low, low, relevant, important, significant and critical. All impacts that were assessed as at least 'important' are considered relevant to the report.

Financial materiality
An enterprise risk management (ERM) system was established in the Governance, Risk and Compliance (GRC) department during the reporting period and is being continuously developed. To identify the material sustainability-related opportunities and risks, the relevant departments were involved through the ERM process. A scoring model specified for MEDICE was used to determine the threshold value for financial materiality. Six categories were also defined to assess the extent of a financial loss when a risk occurs or the extent of a financial contribution when an opportunity is realised.

Financial criticality
The 'financial criticality' score is calculated by multiplying the scores for the financial extent with those for the probability of occurrence. The financial materiality threshold for the assessment of risks and opportunities was set at 0.7 or higher. This corresponds to a financial impact of five to ten million euros with a probability of occurrence of 10 to 25% within the short-, medium- and long-term observation period.

The criticality of an opportunity or risk was determined in the categories very low, low, relevant, important, significant and critical. All opportunities and risks that were assessed as at least 'important' in at least one of the three periods under review are considered relevant to the report. As the assessment of ESG-related opportunities and risks was reorganised as part of ERM 2024, processes still need to be established. For this reason, opportunities and risks are not stated for every material topic in this report, as the discussion on these topics had not yet been finalised in some cases.

ESRS 2
SMB-3

MATERIAL TOPICS

Following the annual review, the key IROs were, as in the previous year, consolidated into material topics, which are presented below in accordance with the ESRS structure. The progress process resulted in changes that could be summarised into 18 (2023: 22) material topics. To avoid redundancies, the main IROs are listed under the relevant material topics and the strategic relevance is explained. Page references with links: see right.

Changed allocation of disclosures for the 2023 reporting year

- **Economic performance**
  can be found in the general disclosures
- **Innovation and product development**
  was assigned to 'Corporate culture and ethics' or 'Healthcare'
- **Energy as well as and logistics**
  were assigned to the topic 'Climate change'
- **Employer brand**
  was assigned to the topic 'Responsible employer'
- **Resource use and circular economy**
  can be found under 'Resource use'
- **Sustainable supply chain**
  can be found under 'Sustainable value chain'
- **Health promotion**
  was renamed 'Healthcare' with an expanded scope
- **Data protection** and **IT and information security**
  were divided up in terms of content
- **Sustainable events**
  were divided into 'Resource use' and 'Access to information'

GRI 3-2
ESRS 2
SMB-3

LIST OF MATERIAL TOPICS

GOVERNANCE

- **Corporate culture and ethics** (ESRS G1: page 28)
- **Governance, risk and compliance** (ESRS G1: page 33)
- **IT and information security** (ESRS G1: page 38)

ENVIRONMENT

- **Climate change** (ESRS E1: page 41)
- **Environmental protection** (ESRS E2/E3: page 48)
- **Biodiversity** (ESRS E4: page 51)
- **Resource use** (ESRS E5: page 54)

SOCIAL

- **Responsible employer** (ESRS S1: page 58)
- **Occupational health and safety** (ESRS S1: page 64)
- **Training and skills development** (ESRS S1: page 67)
- **Sustainable value chain** (ESRS S2: page 70)
- **Healthcare** (ESRS S3: page 72)
- **Corporate citizenship** (ESRS S3: page 76)
- **Product quality and product safety** (ESRS S4: page 78)
- **Service quality** (ESRS S4: page 82)
- **Marketing and labelling** (ESRS S4: page 84)
- **Access to information** (ESRS S4: page 86)
- **Data protection** (ESRS S4: page 88)

Governance structures

MEDICE is an independent, family-owned company that was founded by physicians and is still managed by physicians today. The MEDICE Health Family develops and distributes a wide range of innovative healthcare solutions. From onset to the acute phase, tailored treatment concepts are developed for every stage of the condition, combining pharmaceutical, digital and nutritional expertise. Today, the MEDICE Health Family is present in about 50 markets around the globe and is one of the most successful owner-managed family-owned companies in the German pharmaceuticals industry.

GRI 2-1
GRI 2-2
ESRS 2
GOV-1

Governance structures

As of 2024, MEDICE Health Family Holding GmbH (previously MEDICE-Verwaltungsgesellschaft mbH), with its registered office in Iserlohn, is the personally liable partner of MEDICE Arzneimittel Pütter GmbH & Co. The parent company of the Group, MEDICE Arzneimittel Pütter GmbH & Co. KG, has its registered office in Iserlohn and is entered in the commercial register at Iserlohn Local Court. The scope of consolidation includes the companies shown in the chart below, over which a controlling influence can be exercised. This sustainability report corresponds to the scope of consolidation for financial reporting.

GRI 2-9
GRI 2-10
ESRS 2
GOV-1

Management

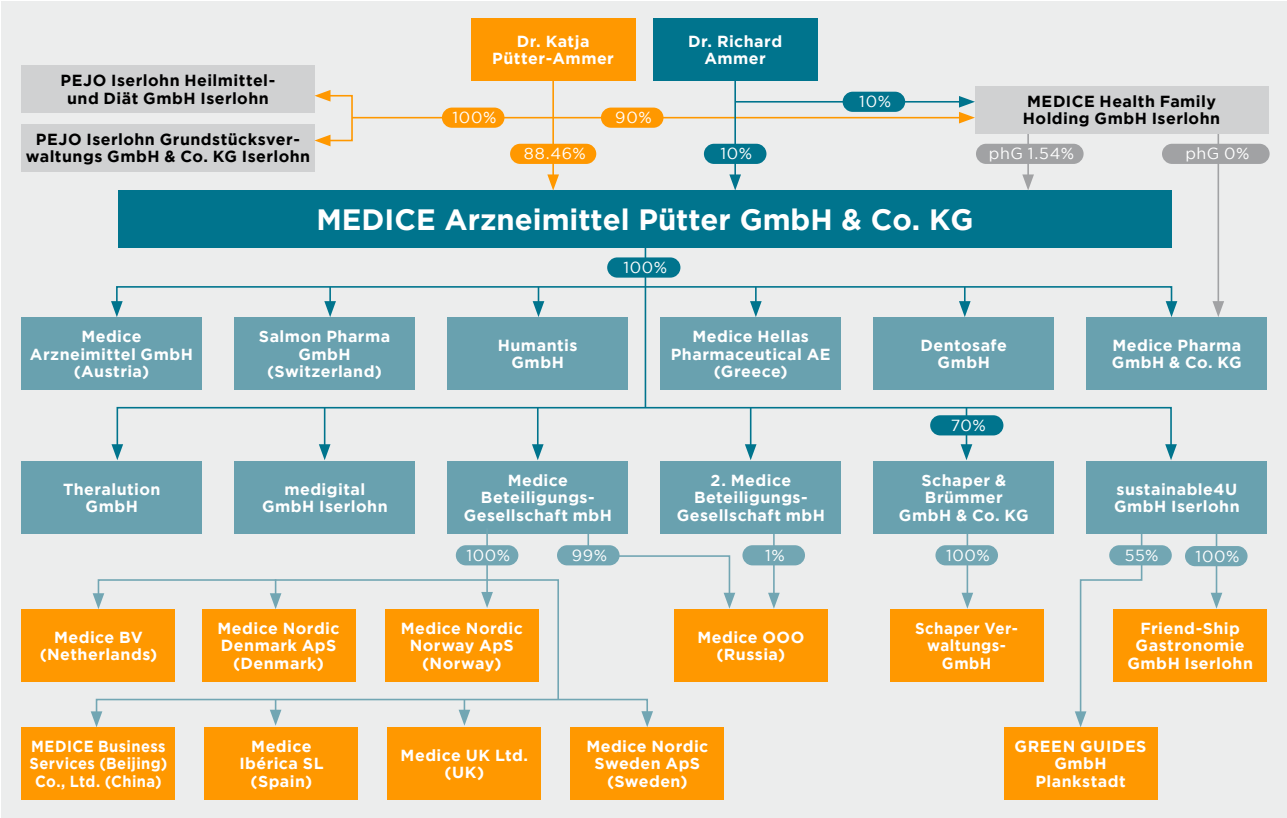
The company is managed by its general partner, MEDICE Health Family Holding GmbH, represented by its Managing Directors Dr. med. Katja Pütter-Ammer and Dr. med. Dr. oec. Richard Ammer, Eric Neyret, Dr. rer. nat. Uwe Baumann and, since January 2024, Annick Berreur-Igersheim. All Managing Directors are exempt from the restrictions of Section 181 BGB (German Civil Code).

Dr. Pütter-Ammer and Dr. Ammer have sole power of representation. Eric Neyret, Dr. Baumann and Annick Berreur-Igersheim represent the company together with another Managing Director.

The Management Board at Group level consists of five people: two women (40%) and three men (60%).

GRI 2-1
GRI 2-2

GROUP STRUCTURE OF MEDICE ARZNEIMITTEL PÜTTER GMBH & CO. KG



ESRS G1
GOV-1

Structure and roles of the management and supervisory bodies

Dr. med. Katja Pütter-Ammer has been a Managing Partner of MEDICE since 2001 . Since the death of her father, Dr. med. Sigurd Pütter, in June 2021, she has been the main shareholder of the company and, together with her husband, Dr. med. Dr. oec. Richard Ammer, serves as co-CEO.

GRI 2-11

Dr. Richard Ammer is a graduate in human medicine and business administration. He has been with MEDICE since 2003 and is responsible for the RX division and new business development, including research and development, production and international marketing. He has served on the board of Bundesverband der Pharmazeutischen Industrie BPI e.V. (German pharmaceutical industry association) since 2008. He is also a board member of Pharma Deutschland, the largest association in the German pharmaceutical industry.

GRI 2-28
ESRS G1-5

GRI 2-9

Our goal is to continue building on the medical and economic success of our company in a sustainable way. To ensure that we, as a medium-sized family-owned company from Iserlohn, also succeed at an international level, we have strengthened our management team with three Managing Directors who, with their extensive experience and expertise, are helping to shape our long-term business strategy and contributing to turning our vision into reality for the benefit of all.

The Managing Director Eric Neyret has been with MEDICE since 2012 and is responsible for the areas of Finance, Controlling and Administration. He is also a Managing Director of sustainable4U GmbH. The international expansion and dynamic growth of MEDICE in recent years required the establishment of new national and international structures, which Eric Neyret has been able to successfully implement at MEDICE thanks to his many years of experience.

Dr. Uwe Baumann, who holds a doctorate in microbiology, has been a Managing Director of MEDICE since July 2021 and is responsible for the PCC division. Since August 2021, he has also served as Managing Director of Schaper & Brümmer, which is part of the MEDICE Group.

The Managing Director Annick Berreur-Igersheim has been responsible for People, Culture and Transformation since January 2024, where she brings to bear her many years of experience in the area of human resources and transformation management gained at leading companies in the pharmaceutical industry.

The shareholders‘ meeting assumes a superordinate function with regard to management activities. It approves the consolidated financial statements by resolution.

Total remuneration paid to members of the Management Board

GRI 2-19
GRI 2-20
GRI 2-21
ESRS 2
GOV-3

With regard to the disclosure of Managing Directors’ remuneration, the company makes use of the protection clause under Section 286(4) HGB (German Commercial Code).

Number of employees

GRI 2-7

As at the reporting date of 31 December 2024, the parent company had 890 employees. Schaper & Brümmer GmbH & Co KG, in which the shareholding was increased by 10% to 70% in 2023, had 150 employees. 82 employees were employed in the international subsidiaries, 66 at other affiliates (1,188 in total).

Employee representation

As a family-owned company with active shareholders in management, no supervisory body in the form of a supervisory board with employee representatives has been established. The dialogue with the employee representatives takes place via the Works Council. MEDICE is bound by collective labour agreements.

Expertise in sustainability matters

GRI 2-9
GRI 2-12
GRI 2-17
ESRS 2
GOV-2

All members of the Management Board are familiar with sustainability matters and the corresponding impact on the strategy and business model. The members of the Sustainability Board are regularly updated on new developments by the Corporate Responsibility department.

Opportunity and risk aspects are also regularly taken into account in the ESG context in strategic decision-making processes.

Details of the experience, qualifications and background of the members of the Management Board are publicly available on our company website.

ESRS 2
GOV-2 26a

Internal sustainability communication

The Sustainability Board meets four times a year with the participation of management, the department heads and the Corporate Responsibility department. Current developments in the ESG context are discussed, and specialist information is shared to provide context and background.

The Head of Corporate Responsibility reports directly to the Managing Partner Dr. Katja Pütter-Ammer. The department heads are informed regularly and as required about specific sustainability issues.

The Management Board is informed at least once a year about the status of the implementation of the sustainability strategy and the status of the monitoring of impacts, risks and opportunities by the participating specialist departments of the GGRC Board (Global
GRI 2-14 Governance, Risk and Compliance). The Sustainability Report is approved by the Management Board. Given our strategic focus on sustainable corporate development, overall responsibility for sustainability rests with the Managing Partners.

GOV-2
26b + 26c The Management Board was briefed on sustainability issues four times in 2024. In addition, the Managing Partner Dr. Katja Pütter-Ammer is regularly updated on relevant sustainability management issues as part of ongoing operations. Furthermore, the Management Board is informed about relevant sustainability aspects on an ad-hoc basis and decisions are made as part of the overarching sustainability strategy.

The discussions primarily focused on the following aspects:

1. **Sustainability reporting**
2. **Sustainable corporate development**
3. **Further development of management approaches**
4. **Organisation of sustainability management**

Incentive systems

ESRS 2
GOV-3

The strategic corporate objectives are generally linked to the existing incentive systems. For 2025, the decarbonisation targets are reflected as key results within the business strategy. The concrete translation of these goals into corresponding incentive systems is being planned.

CORE ELEMENTS OF DUE DILIGENCE	Page
a) Integration of due diligence into governance, strategy and business model	**19**
b) Engagement with affected stakeholders in all key steps of the due diligence process	**21**
c) Identification and assessment of negative impacts	**22**
d) Actions taken to address negative impacts	
overarching	**18**
assigned	**38, 41, 48, 51, 54, 64, 82, 84, 88**
e) Tracking the effectiveness of these actions and communicating on them	**18, 19**

GOV-4 32

The most important features of our risk management and internal control system in relation to the sustainability reporting process are described below.

GRI 2-14
GRI 2-15
ESRS 2
GOV-4
ESRS 2
GOV-5 36a-e

Risk aspects in ESG reporting

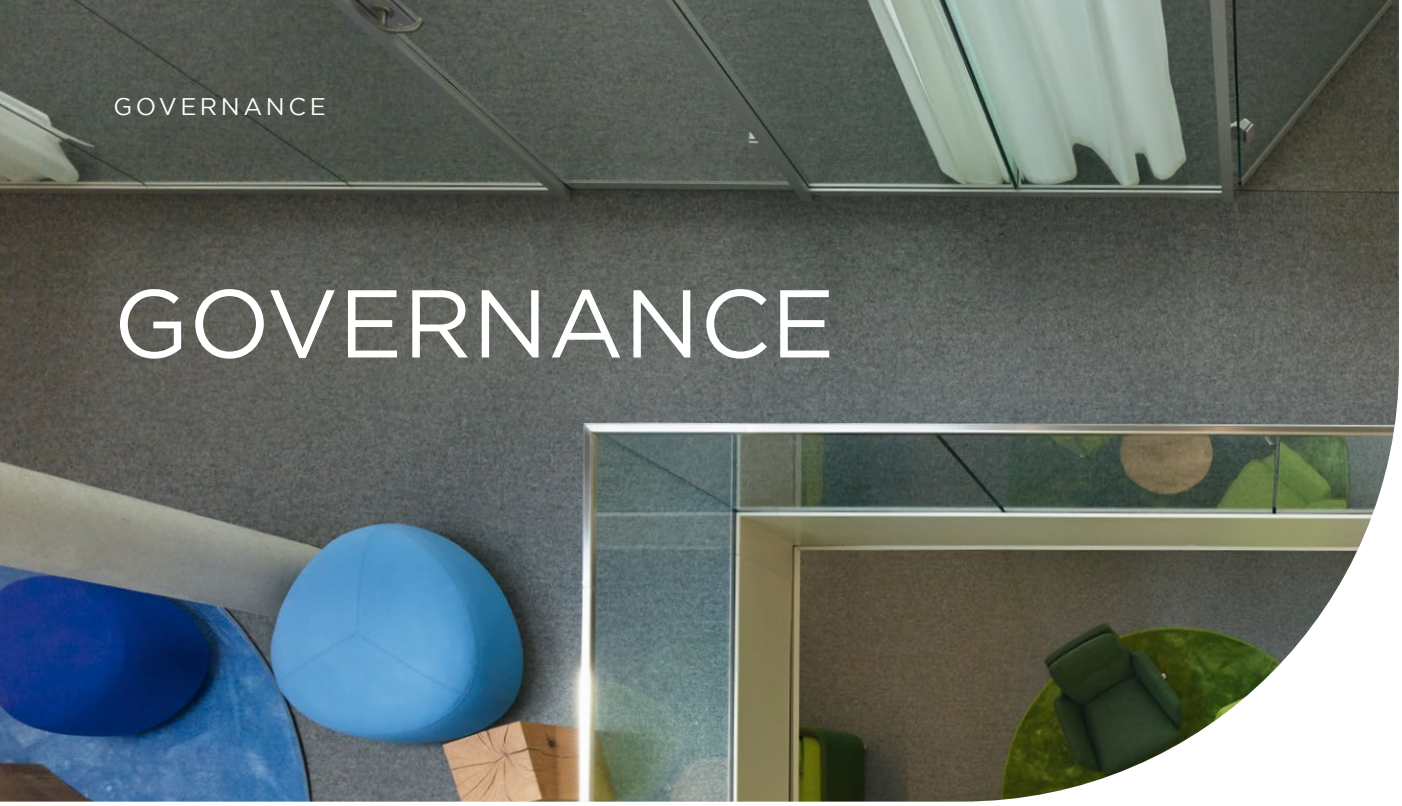
To determine the material impacts, risks and opportunities in the ESG context, we involved the affected stakeholders and their representatives at key points in our due diligence process. We aim to ensure that their views and concerns are taken into account in all key steps of our due diligence process.

Our sustainability due diligence comprises a process of identifying and assessing the negative and positive impacts of our activities, products and supply chains. This approach enables us to understand current and potential risks and opportunities and to take swift and decisive action to minimise negative impacts and enhance positive ones.

ESRS 2 GOV-5

In parallel with the establishment of the reporting structures required for sustainability reporting, an enterprise risk management (ERM) system was established in the Governance, Risk and Compliance (GRC) department. ESG and ERM have been merged to determine the material opportunities and risks relating to sustainability. The following risk categories were taken into account in the ESG context when conducting the materiality analysis:

Legal & IP risks, governance & compliance risks, product development risks, production risks (RX/PCC/medigital/nutrition), quality risks, strategic risks, supply chain risks, export & customs risks, procurement risks, financial risks, personnel risks, IT risks, market risks, CR/HSE & sustainability risks (physical/transitory), risks for physical assets, sales risks.



GOVERNANCE

Corporate culture and ethics

GRI 3-3

Context

Transformation is necessary, but also poses a special challenge for businesses. As a family-owned company, MEDICE's long-term focus on fundamental values is essential. Our work is founded on trust, responsibility and mutual respect. The success of our company is not only measured by what we achieve, but also by the way in which we do so.

Our guiding principle is 'Let's take care'. Three core values – future-focused, value-creating and family-oriented – serve as our compass. Taking care of people has been our mission for over 75 years. 'Let's take care!' is a calling that we share with our healthcare partners and all those who are committed to a healthier world.

ESRS 2
SBM-3

Material IROs

Impact	Classification	Time horizon
Agility Agility within a company has an impact on employees and is part of the corporate culture. Agility is the ability to adapt flexibly and quickly to changing market conditions and new requirements by reacting proactively to trends and seizing opportunities instead of sticking to rigid processes.	**Current, positive impact**	**Short-term, medium-term, long-term**
Knowledge, opportunity & change management Active knowledge, opportunity and change management has a direct impact on employees and the corporate culture.	**Current, positive impact**	**Short-term, medium-term, long-term**
Partnership-based business relations MEDICE is highly partnership-driven. This attitude is reflected in the long-term nature of our business relationships with our partners.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Corporate culture and values An authentic corporate culture aligned with the Health Family's brand message has a positive effect on everyone involved.	**Potential, positive impact**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS G1-1

Concept and objectives

As the MEDICE Health Family, we are committed to the highest ethical standards, which are set out in our Code of Conduct and form the basis of our corporate culture. The Code of Conduct can be accessed online at any time.

Sustainability as a family value

In its vision, MEDICE consciously refers to its tradition as a family-owned company. The decisions we make today are intended to lay a solid foundation for future generations. This lived sense of responsibility leads to solutions that are sustainable and therefore built to last. Sustainability is a family value, and sustainable business development is our mission.

> **“Values give employees guidance and confidence in their daily work. At the same time, they fill us all with a sense of pride and the conviction that we are standing up for the right cause.**

Annick Berreur-Igersheim,
MEDICE Managing Director, People, Culture & Transformation

GRI 3-3
ESRS G1-1

OUR THREE VALUES GIVE US GUIDANCE

Living our values in the Health Family
As the Health Family, we share and embody our values. They give us guidance and create a reliable basis for our communication and decision-making. We make these values understandable and tangible, both personally and throughout the company, so that they shape our daily actions. We are committed to maintaining the highest standards and continuously striving for improvement in everything we do.

We are guided by three core values in all our projects and decisions

- FUTURE-FOCUSED
- VALUE-CREATING
- FAMILY-ORIENTED

This reflection helps us make the right decisions and remain true to our values.

Future-focused:
A future-focused mindset and an innovative spirit create a sense of security. Standing still is risky.

Value-creating:
Creating value for society and health. This goes hand in hand with providing better care through efficient healthcare solutions. In turn, the values we create provide stability and security for the company and its employees.

Family-oriented:
Family means all pulling together towards the same goals. These values strengthen our sense of togetherness and shape our identity. At the same time, they also influence the positive perception of our authentic brand among all stakeholder groups.

In particular, a future-focused approach requires active management in order to maintain existing knowledge and make it structurally available, to promote willingness to change and to think in terms of opportunities.

* Most frequently mentioned terms.

ESRS 2 G1-1

Communication culture

Knowledge and awareness are the basis of good communication. At MEDICE, we consider open, honest and respectful communication to be the cornerstone of a successful and cooperative working environment. This also requires courage. We strive to improve our communication skills every day, because effective communication promotes understanding, builds trust and drives innovation.

ESRS 2 GOV-4

Business partner integrity

We believe in conducting business based on partnership and mutual respect. We consider it essential to carry out thorough due diligence on the partners we work with. The 'know your business partner' principle is not just a recommendation, but an obligation that we take seriously.

Measures and results

GRI 2-29

The MEDICE Health Family means all of us!

As part of the discussion about values, we asked our employees how they interpret each one. The result was a rich web of associations that reveals just how powerful and meaningful our brand values are. In 2024, Managing Director Annick Berreur-Igersheim, who is responsible for People, Culture & Transformation (CHRO), built on and further developed the structured process for the material topic 'Corporate culture and business ethics'.

In the area of People & Culture, several concepts were developed in 2024 and some were implemented immediately in order to further strengthen the corporate culture and make the value orientation tangible in everyday working life. All departments received value posters to interpret and engage with independently, which fostered open communication and a deeper understanding of the company's values. To further promote dialogue between employees and management, the FamilyTimes – personal discussion formats with the specialist departments – were continued and strategically expanded in scope. By 2025, all departments will have been covered.

In addition, a new Code of Conduct was developed to serve as a framework for ethical behaviour and values-based action within the company.

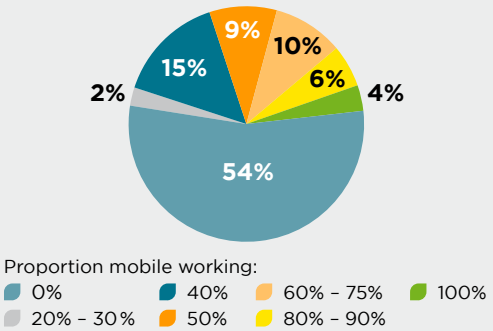
Our strong national and international growth has led us to focus in particular on the systematic integration of new employees. From 2025, the newly designed Welcome Days will familiarise them with the culture and central principles of the MEDICE Health Family right from day one.

Facts and figures

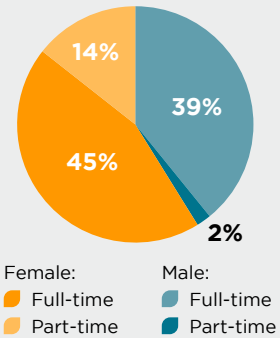
- **Number of newcomer events: 7**
- **Number of podcast episodes in the context of employer brand: 10**

ESRS S1-6 ESRS S1-15

MOBILE WORKING IN THE MEDICE HEALTH FAMILY



FULL-TIME/PART-TIME EMPLOYEES



Governance, risk and compliance

GRI 3-3

Context

At MEDICE, responsible corporate governance, effective compliance management and structured (ESG) risk management form the basis for sustainable and legally compliant business conduct. Through clear structures, transparent responsibilities and effective control mechanisms, we ensure that all legal, ethical and industry-specific requirements are met. At the same time, comprehensive risk management enables us to identify potential ESG risks at an early stage, minimise their impact and thereby ensure the stability and future viability of our business model in the long term.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Governance structure A sustainable governance structure is central to MEDICE's current and future growth and transformation process – particularly in the context of internationalisation, digitalisation and the development of integrated healthcare solutions. Emerging business areas need room to evolve dynamically, while long-term investments must be a good cultural and structural fit. The existing governance structures ensure stability while also allowing scope for agile decision-making.	**Current, positive impact**	**Short-term, medium-term, long-term**
Emergency and contingency planning Natural disasters, sabotage, terrorism or human error can jeopardise the supply of essential medicines – with potentially serious consequences for patients. MEDICE actively contributes to maintaining security of supply through targeted preventive measures.	**Current, positive impact**	**Short-term, medium-term, long-term**
Risk management By establishing a detailed risk management system (ERM), MEDICE recognises the risks to employees, the value chain, society and the environment and counteracts them in a structured manner.	**Current, positive impact**	**Short-term, medium-term, long-term**
Policies and guidelines Company-wide policies and guidelines that regulate how the company deals with material sustainability topics provide employees with guidance, help to engage them and strengthen the integrity of business processes.	**Current, positive impact**	**Short-term, medium-term, long-term**
Protection of whistleblowers MEDICE provides easily accessible mechanisms for submitting complaints and handles them confidentially, ensures anonymity and guarantees protection against reprisals. The management of complaints is communicated transparently. By protecting whistleblowers, MEDICE helps to uphold integrity throughout the value chain.	**Current, positive impact**	**Short-term, medium-term, long-term**

Risk	Classification	Time horizon
Errors in process compliance and monitoring Complex processes involving extensive regulatory requirements, along with the associated effort needed to monitor compliance, can lead to procedural errors in various operational business processes.	**Risk**	**Short-term, medium-term, long-term**
Increasing regulatory challenges for strategic expansions in the business portfolio Regulatory constraints could limit the design of the business model, preventing full use of the potential within the defined framework, which in turn could lead to competitive disadvantages and missed business opportunities.	**Risk**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS G1-1

Concept and objectives

GRI 2-9
GRI 2-10
GRI 2-11
GRI 2-12
GRI 2-18
ESRS 2
GOV-1

GOVERNANCE

The Managing Partners share direct responsibility for the governance structures as active members of the Management Board. We aim to engage in dialogue with our stakeholders to further develop these structures, ensuring that our governance framework remains up to date and aligned with the company's ongoing evolution. The coexistence of different business models – from start-ups to mature production companies – poses special challenges in terms of governance and corporate culture. The existing structures are also undergoing extensive adjustments due to the continuous growth of the last few decades. This process is actively moderated by the Management Board to ensure that our consistent set of values continues to provide a sense of direction throughout the planned transformation.

As at the end of 2024, the Global Governance Risk & Compliance Board (GGRC Board) consisted of the following permanent members or their nominated representatives (deputisation): Head of the Governance, Risk & Compliance (GRC) department, Senior Manager GRC, Data Protection, Risk Management, Legal, Corporate Responsibility, Quality Assurance, Business Process Management (commercial), IT Security Management, Head of the Corporate Controlling department.

GRI 2-29
ESRS G1-2

MEDICE maintains regular dialogue with its suppliers and partners. Relationships are governed mainly by the existing Supplier Code of Conduct. As part of the requirements set out in the German Supply Chain Due Diligence Act (LkSG), we are extending our risk management processes to include the entire value chain. Further information can be found under the material topic 'Sustainable value chain'.

ESRS 2
GOV-5

CORPORATE RISK MANAGEMENT

Enterprise risk management is the responsibility of the GRC department, which reports to the Managing Director responsible for Finance, Controlling and Administration. Key elements of the Group's risk management are identified, planned and coordinated here; in addition, the management is supported in an advisory capacity in GRC-relevant matters. The GRC department is in regular dialogue with the specialist departments and supports them in maintaining their risk systems. In addition, the GRC department systematically records and monitors the material risks reported by the individual specialist departments.

ESRS G1
IRO-1

Enterprise risk management at Group level supports our strategic and operational decision-making process, strengthens our management capabilities and monitors the aspects associated with our business model. For enterprise risk management, we provide internal management resources in the form of a dedicated department, as well as funds for external consulting. MEDICE attaches great importance to the active management of ESG risks, including in the interests of our stakeholders.

GRI 2-29

ESG risk management has been intentionally integrated into the enterprise risk management process so that ESG risks can be systematically identified and managed. For risk management in manufacturing-related areas, MEDICE follows the ICH Q9 guideline.

COMPLIANCE

GRI 2-24 The pharmaceuticals sector is highly regulated. Responsible management of compliance with legal and industry-specific standards to ensure quality therefore forms the foundation of MEDICE's business activities. The Management Board is responsible for monitoring compliance with current and expected regulatory requirements. Meeting these complex obligations requires considerable personnel and financial resources. Ensuring and continuously improving our quality control processes is a top priority for us and deeply embedded in our corporate DNA. Our goal is to maintain the necessary capacities in the future as well, so that we can continue to meet the growing demands of internationalisation in terms of staffing and expertise.

Pharmaceutical legislation in our markets stipulates in various ways that, once a medicinal product has received regulatory authorisation, all experience gained from its use must be continuously and systematically collected and evaluated. This applies to all finished medicinal products sold on the market. The function of pharmacovigilance is to provide ongoing information about known side effects and interactions associated with the use of medicinal products and to ensure that patients, doctors and other stakeholders are made aware of these risks and, where necessary, ways to minimise them.

GRI 2-24 Our goal is to establish a dynamic document management system within the internal compliance management system (CMS), giving all employees access based on their respective areas of responsibility. The aim is to communicate changes to individual documents quickly and ensure that employees always have access to the latest documentation. Due to the stake in Schaper & Brümmer, internationalisation and the development of further business models, there is a need to formulate standardised management approaches and policies.

GRI 2-24
GRI 205-2
GRI 205-3
ESRS G1-3

Anti-bribery/anti-corruption

We attach great importance to personal integrity and ethical behaviour in our company. These form the basis for strong, trust-based relationships with our colleagues and business partners. We do not tolerate bribery or corruption in any form, whether in dealings with business partners, public officials, healthcare professionals or other third parties. Every employee is obliged to avoid situations that could create even the mere appearance of undue influence. Special regulations are in place for dealing with healthcare professionals and are regularly covered in training sessions.

Fair competition / antitrust

Fair competition is central to both our success and our ability to innovate. We compete in the market by impressing our customers with our innovations, reasonable prices and first-class products – that is our understanding of fair competition.

Measures and results

GOVERNANCE

As part of developing a group structure aligned with its growth objectives, MEDICE is implementing measures to strengthen governance and to further enhance its overarching organisational and process structures as well as its risk management. Against this backdrop, numerous adjustments were made to global governance structures in 2024:

Promotion of a company-wide governance culture

Employees are made aware of company-wide standards through training, guidelines and communication based on the updated Code of Conduct. The aim is to establish a shared understanding of responsible behaviour. Closely linked to this is the strengthening of values-based decision-making processes, which is being driven forward by the new People & Culture department under the leadership of Annick Berreur-Igersheim.

GRC becomes a global governance function

The MEDICE Health Family continues to develop binding frameworks to harmonise processes, responsibilities and decision-making structures internationally. Among other things, this includes compliance requirements, internal control systems, data protection regulations and ethical business principles.

Production control

The increasing complexity in production resulting from the requirements of international markets can be efficiently mastered with future-focused production process control. The rule-based processes within production are continuously adapted accordingly.

GRI 2-24
ESRS 2
GOV-5

RISK MANAGEMENT

As part of the transformation process of the MEDICE Health Family, a project on the topic of risk and compliance management was launched in June 2023. At the end of 2023, a standardised procedure (global policy) for enterprise risk management was drawn up and a target framework defined. Both were presented to MEDICE's management in 2024 and approved. Immediately afterwards, the GRC department began a full survey of Group-wide risks and opportunities. More than 20 interviews were conducted involving all key departments. The introduction of a corresponding software solution is also planned for 2025 in order to digitalise and automate the process of risk identification, assessment and management.

COMPLIANCE

Pharmacovigilance reporting

As a pharmaceutical company, MEDICE is subject to pharmacovigilance requirements. The sector is highly regulated and regularly monitored, and MEDICE is obliged to report adverse reactions to the authorities. Pharmacovigilance is also relevant for the new business areas. Dialogue processes on social media in connection with MEDICE products present a specific challenge in this regard. As internationalisation increases, so too does the monitoring effort. In addition to the conventional reporting channels for adverse event reports, MEDICE also monitors its own social media channels to ensure comprehensive coverage. Staffing requirements are also adjusted in line with the evolving requirements.

GRI 2-16
GRI 2-25
ESRS 2
GOV-4
ESRS S1-3
ESRS S2-3
ESRS S3-3
ESRS S4-3

Compliance reporting system: Integrity Line

The EU Whistleblower Directive has been transposed into German law through the Whistleblower Protection Act (HinSchG). The MEDICE Integrity Line is a structured, web-based whistleblowing system. The reporting system allows concerns about misconduct to be reported quickly and easily, whether they relate to companies within the MEDICE Health Family or to the well-being of employees and third parties.

ESRS S2-2 In addition, reports can be submitted under the German Supply Chain Due Diligence Act (LkSG) concerning issues within our supply chain. In 2024, the related policy and procedural instructions were revised as part of the implementation of the requirements of the LkSG. The extension now also allows incidents involving third parties – such as our suppliers – to be reported externally. The web address is: *https://MEDICE.integrityline.com.*

Examples include false invoices, the provision or acceptance of gifts, bribery, acceptance of advantages, price fixing, embezzlement, data breaches, harassment, sexism, racism or other forms of discrimination. No reports of potential misconduct were received during the reporting period. We are not aware of any cases relating to the circumstances described above. We are also not aware of any cases of discrimination or any form of violence or forced, compulsory or child labour.

GRI 406-1
GRI 408-1
GRI 409-1
ESRS S1-17

GRI 2-26
ESRS S1-3

Other channels for raising concerns

MEDICE employees who wish to clarify a matter that does not constitute a violation of the law, but still feels serious to them, can raise their concerns through the following channels (anonymously or openly):

- **Company suggestion scheme**
- **Works Council**
- **HR department**
- **Company doctor**

Code of Conduct

The *MEDICE Code of Conduct* serves as a guide for all employees and business partners of the MEDICE Health Family. On the basis of our corporate values, it defines the fundamental principles that guide our daily actions and provides clarity about what behaviour is expected. At the same time, it protects our corporate culture by setting a common ethical standard that ensures integrity, fairness and transparency.

Development of a 'Responsible AI' policy

In 2024, members of the GGRC Board drafted a guideline establishing a central, company-wide framework for the use of AI systems, which are now widely available. A company-wide definition of the term AI was defined as part of this. In addition, an interdisciplinary committee was established both as a central point of contact to support the specialist departments and as a supervisory body to ensure compliance with regulatory requirements. The directive was finalised in 2025. In addition, initial training on how to use AI systems was developed and rolled out in 2024.

Compliance training

In connection with the implementation of a Group-wide CMS, the compliance training was fundamentally revised in 2024, converted into an e-learning format and extended to cover the entire MEDICE Health Family.

Facts and figures

GRI 205-1
GRI 205-2
GRI 205-3
GRI 206-1
ESRS G1-4

ESRS data point	Description	Value
G1-3 16	Number of online training courses on the prevention and detection of corruption and bribery	794
G1-4 24 a	Number of convictions for offences against corruption and bribery regulations	None
G1-4 24 a	Number of fines for offences against corruption and bribery regulations	None
G1-4 25 a	Total number and type of confirmed cases of corruption and bribery	None
G1-4 25 b	Number of confirmed cases in which own employees were dismissed or disciplined for corruption or bribery	None
G1-4 25 c	Number of confirmed cases of contracts with business partners that were terminated or not renewed due to violations related to corruption and bribery	None

GRI 2-24
GRI 2-27

There were no reports submitted via the 'Integrity Line' whistleblowing system in 2024.

IT and information security

GRI 3-3 Context

IT security refers to ensuring the security of all information techniques and technologies used, with the aim of securing information processing and communication as well as protecting information in general (e.g. business and trade secrets, patents, production processes, etc.). MEDICE systematically invests in digitalisation, internal processes and an application-based software environment in order to further enhance efficiency and offer innovative, market-driven services. This enables us to respond to customer requirements in a highly flexible way. We attach the utmost importance to data architecture and the protection of process and data security in order to ensure business continuity and fulfil strict regulatory requirements.

ESRS 2 SBM-3 Material IROs

Impact	Classification	Time horizon
IT security MEDICE processes sensitive data, including patient, employee and customer information and process-related data. This makes IT security a critical priority. The loss of such sensitive data represents a potential negative impact and could have serious consequences for those affected or for MEDICE itself.	**Potential, negative impact**	**Long-term**
Risk	**Classification**	**Time horizon**
Cyberattacks Cyberattacks: Cyberattacks targeting MEDICE's networks or those of its cloud service providers could impair operations or lead to the compromise or loss of (sensitive) data, or even result in a complete shutdown of the business.	**Risk**	**Short-term**

GRI 3-3 Concept and objectives

MEDICE has its own IT department with qualified employees whose task is to ensure information security at all times and contribute to business continuity. Supply capability and business continuity management go hand in hand. An active prevention system is maintained and documented as part of operational continuity management.

We aim to provide, continuously develop and optimally protect the IT infrastructure that is required for our complex and highly regulated business and production processes. The tasks range from production planning and control to the management of formulations, as well as sensitive requirements related to the logistics of controlled substances and the corresponding regulatory communications with authorities. Today, it is no longer conceivable to manage procurement, production and logistics processes in line with the GxP concept, ensure compliance with quality assurance regulations and efficiently maintain documentation without modern IT support and robust IT protection.

ESRS G1 GOV-1

The CFO/CDO is responsible for IT architecture and security. Due to the importance of information security for MEDICE, a monthly meeting is held between IT, IT Security, Data Protection, the Works Council, People & Culture and Quality Assurance. The GGRC Board also meets monthly to coordinate information security and IT aspects.

Measures and results

ESRS 2 SBM-3

Although MEDICE has been able to successfully fend off cybercrime in the past, the dangers are increasing considerably, especially for sensitive industries. To achieve the objectives described above, qualification, training, sensitive access rights management and online monitoring of IT systems are used as preventive measures. Backup structures and project processes are randomly examined in audits. Major disruptions to the process sequence and application downtime were avoided in the reporting period.

NIS-2 Directive

In 2024, the 'Network and Information Security Directive (EU) 2022/2555' (NIS-2 Directive) significantly expanded the group of companies affected by cybersecurity obligations and tightened the requirements for cybersecurity. This includes extended cybersecurity competences and areas of application for various sectors, obligations for management bodies, risk management measures, reporting obligations, regulatory oversight and additional legal provisions such as the Cyber Resilience Act. Once the NIS 2 Directive has been transposed into national law, we will fulfil all regulatory requirements.

Training

IT security is only ever as good as the awareness and skills of users. That is why we organise regular training sessions and offer ongoing training measures. Simulations such as phishing campaigns are also carried out in order to measure the company's current resilience to external cyber threats.

SAP implementation

MEDICE is taking measures to adapt the existing IT structures as part of the development of a Group structure adapted to the growth targets. The decision to introduce SAP enterprise software was made in 2023 and the implementation got underway in 2024.

Facts and figures

GRI 418-1

- **Phishing simulations**
- **Training on data sharing and Internet use**
- **Audit of the information security status of the subsidiaries**
- **Penetration test of the internal environment**

ENVIRONMENT

Climate change

GRI 3-3 Context

The MEDICE Health Family pursues an integrated health approach in which environmental health plays a central role. After all, sustainable health is only possible in an intact environment. Climate change not only has an impact on the environment, society and the economy, but also poses a direct threat to human health. Extreme heat particularly affects vulnerable groups such as the elderly, children and the chronically ill.

Against this backdrop, the healthcare sector has a special responsibility when it comes to the use of energy and resources. According to the 'Healthcare Climate Footprint Report', this sector accounts for 4.4% of global net emissions. The proportion in Germany is 5.2% and the European average is 4.7%.

For MEDICE, climate protection is therefore an integral part of its sustainable business strategy. Decarbonisation is a priority across the entire value chain. The focus is on efficient and responsible use of energy. MEDICE has been focusing on structured energy management, renewable energy sources and continuous efficiency improvements for years.

ESRS E1-8 We will decide whether introducing an internal carbon price would be a sensible approach. These considerations will depend on the further development of the European Emissions Trading System (ETS).

Governance

ESRS E1 GOV-3

The Sustainability Board, which meets four times a year with the participation of the management, monitors climate-related impacts, risks and opportunities and their influence on the overall business strategy. It ensures that responsibilities for setting targets, allocating resources, implementing measures and conducting reviews are clearly defined. The Head of Corporate Responsibility is responsible for managing the company's sustainable development and reports directly to the Managing Partner Dr. Katja Pütter-Ammer at a fortnightly meeting. The inclusion of climate-related benefits in the management incentive systems is currently being developed and therefore did not yet exist in the reporting period.

Risk management

ESRS E1 SBM-3

Climate-related opportunities and risks – both transitory and physical – are recorded under the overall responsibility of the CFO as part of enterprise risk management and are reviewed and updated as part of the annual risk inventory. A scenario analysis based on climate models and development paths is still pending.

ESRS E1 IRO-1

Note: The disclosure requirements in connection with ESRS 2 IRO-1 (Description of the processes to identify and assess material climate-related impacts, risks and opportunities) can be found on *Page 22*.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Energy consumption The use of fossil fuels has a harmful impact on the environment. The use of non-renewable energy sources has an impact on ecosystems and the emissions contribute to climate change.	**Current, negative impact**	**Short-term, medium-term, long-term**
Direct GHG emissions (Scope 1) Direct Scope 1 emissions contribute to climate change and mainly comprise greenhouse gas emissions from gas-fired heating and air-conditioning systems, steam generation at the Iserlohn site, oil consumption for heat supply at the Salzgitter site, and direct natural gas use in leased office space at the company's international locations. Also included are emissions from the fuel consumption of the vehicle fleet and machinery, as well as emissions of volatile gases (VOCs, mainly ethanol and isopropanol) and refrigerants.	**Current, negative impact**	**Short-term, medium-term, long-term**
Indirect GHG emissions (Scope 2) Indirect Scope 2 emissions contribute to climate change and comprise the greenhouse gas emissions associated with electricity consumption at the two production sites in Germany and abroad, as well as emissions from electric vehicles and CO_{2eq} emissions from purchased heat.	**Current, negative impact**	**Short-term, medium-term, long-term**
Indirect GHG emissions in the upstream and downstream value chain (Scope 3) Indirect Scope 3 emissions relate to the greenhouse gas emissions generated by third parties across the upstream and downstream value chain and contribute to climate change.	**Current, negative impact**	**Short-term, medium-term, long-term**
Climate adaptation and resilience MEDICE contributes to climate change adaptation through future-focused measures.	**Current, positive impact**	**Short-term, medium-term, long-term**

GRI 201-2

Risk	Classification	Time horizon
Cost increases in the supply chain due to climate change Rising costs along the value chain and shortages of raw materials due to the geopolitical and physical effects of climate change are impacting availability and weighing on margins in the long term.	**Risk**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS E1-1
ESRS E1-2
ESRS E1-4

Concept and objectives

Transition plan for climate change mitigation and management of actions to avoid greenhouse gas emissions

Our goal is to make a positive contribution to the transition towards a climate-neutral economy and thereby help to achieve the goals of the United Nations Paris Agreement. This is linked to the development and implementation of a decarbonisation strategy and a transformation concept, the specific design of which will be further detailed in the coming years. In this context, compensation aspects for unavoidable emissions are only considered at the end of a chain of measures, as we are aware of the uncertainties associated with offset certificates. Our initial focus is on identifying and developing in-house concepts for avoidance and reduction. In terms of Scope 1 and Scope 2 emissions, the greatest savings potential was identified in the company's own vehicle fleet and the use of gas and oil for heating.

ESRS E1-4 **Energy management according to ISO 50001**
MEDICE has had an ISO 50001-certified energy management system in place at its Iserlohn site since 2015. The following strategic energy targets have been set for this location for the period 2023 to 2025:

- **Further improvement in GHG emissions – savings of 500 tCO_{2eq} compared with the 2022 financial year**
- **Energy savings in the area of heat and electricity: reduction of 5% per finished pack compared with the 2022 financial year**
- **Expansion of energy self-sufficiency – increase of 5% compared with the 2022 financial year**

The strategic goal of improving GHG emissions was achieved in 2024 by shutting down the company's own combined heat and power (CHP) units and the connection to the local district heating network (see 'Measures and results'). In the reporting period, the energy savings target (heat and electricity) of 5% per finished pack compared with 2022 was exceeded by an even greater margin than in 2023. The overall assessment will be carried out after the final evaluation in 2025.

99.2%
Renewable electricity consumption

Measures and results

GRI 305-5
ESRS E1-3 MEDICE has already implemented extensive measures in recent years to save energy and reduce its carbon footprint at the Iserlohn site and can already point to significant progress in improving energy efficiency. For example, at the Iserlohn site, the specific electricity and gas consumption per finished pack was 0.33 kWh_{el} (electrical) and 0.70 kWh_{th} (thermal) in 2016, compared with only 0.19 kWh_{el} and 0.32 kWh_{th} per pack in 2023. Over a period of seven years, this corresponds to an increase in specific energy efficiency of 42.4% and 54.3% respectively.

Despite an increase in revenue of 12.1%, total energy consumption at the site in 2024 could be reduced by a further 5.27% compared with the previous year. Although electrical energy efficiency, measured per finished pack, decreased slightly to around 0.20 kWh_{el} (a reduction in efficiency of 3.5%); thermal energy efficiency improved by a further 32.4%. The significant increase in thermal energy efficiency is due in particular to the shutdown of the company's own CHP units and the switch from gas to district heating.

On 1 January 2023, MEDICE also switched completely to electricity from renewable sources at the Salzgitter site (Schaper & Brümmer). This meant that, for the second year in a row, MEDICE obtained 100% of its electricity from renewable sources from Stadtwerke Iserlohn for its two production sites in Iserlohn and Salzgitter. The following measures were implemented in 2024 to meet the strategic energy targets at the Iserlohn site:

- **Connection to the district heating network of Stadtwerke Iserlohn** GRI 302-4
- **Expansion of the PV systems (by approx. 1,000 kWp of capacity)**
- **Expansion of e-mobility and the company's own charging infrastructure**
- **Hydraulic balancing of the heating system**
- **Conversion to LED lighting**
- **Optimisation of corridor lighting in office/ administration buildings through new lighting calculations (floor lamps & motion detectors)**
- **Installation of smart heating valves**
- **Optimisation of the ventilation system by adjusting operating times to actual needs**

The action plan to increase energy efficiency and reduce the use of fossil fuels at the Salzgitter site is being driven forward. As part of the development of a Carbon Reduction Plan (CRP) for Scope 1 and Scope 2 emissions, the necessary measures to reduce emissions at the Salzgitter site were identified. This gives rise to infrastructural challenges with a wide range of possible solutions, which must be examined in detail in advance. The new buildings at the Iserlohn site already meet high energy efficiency standards and were partly constructed in line with sustainable building principles, including DGNB certification. Both the new administration building and the new distribution centre meet modern-energy efficiency standards. Measures to reduce energy

consumption – such as energy-efficient refurbishments, motion detectors and better lighting control – have already been implemented in all buildings.

Concrete planning and commissioning for the district heating installation with a capacity of around 1,000 kW began in 2023. The connection was completed in autumn 2024. At the same time, extensive hydronic balancing for the heating and cooling control system was carried out in 2023 and an intelligent heating control system was put into operation. By connecting to the local district heating network, the gas-fuelled CHP units could be taken off the grid as local heat and power generators. This has a positive impact on the 2024 carbon footprint.

To compensate for the shortfall in in-house electricity generation due to the shutdown of the CHP units, the company's own PV systems were significantly expanded in several stages during the reporting period: In addition to an existing 330 kWp system, a further 1,000 kWp was installed on open spaces, roofs and the infiltration trench (rainwater retention basin). On the building extension of the quality control laboratory at the Iserlohn site, 440 kWp was installed on the roof alone. In the summer of 2024, a system was installed on the infiltration trench on a support structure. A system with an output of 135 kWp was also installed at the Salzgitter site in 2024 in an initial expansion phase.

GRI 305-5
ESRS E1-1
ESRS E1-4

Perspective

Further measures to implement the energy transition are planned at both locations. Across the Group, the plan is to use open spaces for the further installation of PV modules and to cover the roofs of production and logistics halls with PV systems where possible. In addition, the analysis of the 2023 carbon footprint showed that emissions from the vehicle fleet accounted for around 40% of Scope 1 and Scope 2 emissions at the Iserlohn site. As this is a major lever for decarbonisation, the electrification of the vehicle fleet was massively accelerated at the end of 2024. Projections show that around 20% of the fleet will be electrified by the end of 2025 – an initiative that has been very well received by employees. The resulting CO_2 reductions are expected to be reflected only modestly in the 2025 carbon footprint but will have a greater impact in the coming years. A corresponding company-owned charging infrastructure was created at the end of 2024 with a total of 18 charging points. It will be further expanded in line with demand. In appropriate weather conditions, all charging points can be supplied with self-generated PV electricity at the same time.

All energy management measures that contribute to reducing the use of fossil fuels reduce our carbon footprint. To further reduce emissions, we are continuing to develop our energy management system, as well as regularly drawing up our carbon footprint and analysing it in order to identify the main emission drivers. Based on this analysis, we are developing a catalogue of measures to decarbonise the entire Group in the areas of Scope 1 and Scope 2. Progress in these areas will be reported transparently in our future sustainability reporting.

Facts and figures

GRI 302-1
ESRS E1-5

Energy consumption and energy mix

MEDICE's total energy consumption across all sites, including international subsidiaries, amounted to 23,518 MWh in the reporting period. Consumption figures were recorded in a standardised manner across the Group. In individual cases, the electricity and heating requirements for foreign office locations were estimated using average values based on the square metres rented. The largest share of total energy consumption, 39.0%, is used for heat and steam generation. This includes gas consumption (6,464 MWh, 27.5%) and district heating (734 MWh, 3.1%) at the Iserlohn site, oil consumption at the Salzgitter site (1,957 MWh, 8.3%), and heat supply at the international subsidiaries (15 MWh, 0.1%) through gas heating and district heating. The individual consumption levels and their proportions are shown in the following table. The energy intensity in the reporting period is calculated by dividing the total energy consumption of 23,518 MWh by net revenue of EUR 395 million, which results in 59.5 MWh/million EUR.

GRI 302-3

GRI 302-1
GRI 302-2
ESRS E1-5

ENERGY CONSUMPTION

MEDICE Health Family	2023	2024				Delta 2023 > 2024	
	MWh	MWh				MWh	%
	Total	Total	Iserlohn	Salzgitter	Abroad		
Purchased electricity and self-generated electricity from PV systems*	6,215	**7,934**	6,419	1,424	91	**1,719**	**27.7**
Petrol consumption for owned or leased vehicles	439	**481**	141	0	340	**42**	**9.6**
Diesel consumption for owned or leased vehicles	5,739	**5,948**	5,680	0	268	**209**	**3.6**
Gas consumption*	10,377	**6,464**	6,449	0	15	**-3,913**	**-37.7**
Oil consumption	2,174	**1,957**	0	1,957	0	**-217**	**-10.0**
District heating/cooling	25	**734**	734	0	0	**709**	**2,837.8**
Total energy consumption	24,969	**23,518**	19,422	3,381	715	**-1,451**	**-5.8**

* The energy used to generate electricity for the CHP units at the Iserlohn site is included in the gas consumption.

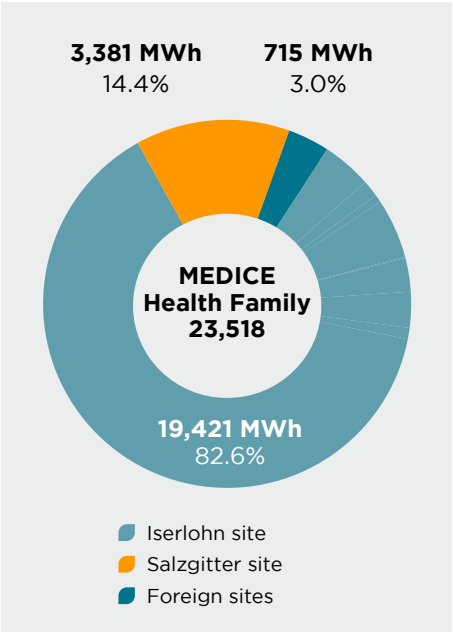
GRI 302-4

INCREASE IN SPECIFIC ENERGY EFFICIENCY AT THE ISERLOHN SITE

	2016		2023		2024		Efficiency increase 2023/2024	
	Electricity kWh_{el}/pack	Gas kWh_{th}/pack	Electricity kWh_{el}/pack	Gas kWh_{th}/pack	Electricity kWh_{el}/pack	Gas kWh_{th}/pack	Electricity kWh_{el}/pack	Gas kWh_{th}/pack
GRI 302-5 **Energy consumption (electricity** or gas***)/ finished pack**	**0.33**	**0.70**	**0.19**	**0.32**	**0.20**	**0.22**	**-5.3%**	**31.3%**

** incl. the self-generated electricity from the CHP units *** incl. the gas consumption of the CHP units

ENERGY CONSUMPTION BY SITE IN MWh



Emissions

GRI 305-1
ESRS E1-6

Scope 1

Scope 1 covers greenhouse gas emissions from gas consumption for heating, air-conditioning and steam generation at the Iserlohn site, oil consumption for heat supply at the Salzgitter site, direct natural gas use in leased office space at the company's international locations, fuel consumption from the entire vehicle fleet and machinery, as well as emissions from volatile organic compounds (VOCs – primarily ethanol and isopropanol) and refrigerants.

Emissions from the consumption of fossil fuels – crude oil, natural gas, diesel and petrol – were calculated using the emission factors published by the Federal Office for Economic Affairs and Export Control (BAFA) in its 'Informationsblatt CO_2-Faktoren' (Information Sheet on CO_2 Factors), version 2.9, from 1 November 2023. The VOC emissions were calculated using emission factors published by DEFRA (2007). The emissions from refrigerant losses were calculated using the emission

factors of the Federal Office for the Environment (FOEN) – Swiss Confederation from the 'Overview of the most important refrigerants', edition 2020. Scope 1 emissions totalled 3,630.15 tCO_{2eq} in the reporting period. This corresponds to an absolute reduction in emissions of 735.45 tCO_{2eq} and a percentage reduction of 16.8% compared with the previous year. The main measures have already been explained under 'Measures and results'. Due to a special production-related effect, gas-fuelled steam generation increased significantly in the reporting period. Without this effect, the savings from the measures taken in 2024 would have been significantly higher.

GRI 305-2

Scope 2

Scope 2 includes the $CO2_{eq}$ emissions from the electricity purchased by the two production sites in Germany and the sites abroad, the electricity required for electric vehicles and the district heating purchased at the Iserlohn site. The Scope 2 emissions from electricity procurement were calculated on a market-related basis, based on the information provided by the electricity suppliers. The location-based Scope 2 emissions were calculated using the official average values for the respective countries. Scope 2 emissions in 2024 amounted to 43.77 tCO_{2eq} on a market basis and 2,748.59 tCO_{2eq} on a location basis.

The comparatively low market-based value is mainly due to the fact that 99.2% of the electricity is from renewable sources. Compared with 2023, a slight increase in Scope 2 emissions can be observed. This is largely due to the purchase of district heating at the Iserlohn site (since the end of 2024). This will become even more evident in the carbon footprint for 2025. Essentially, this represents a shift from Scope 1 emissions into the Scope 2 area. However, it results in a significant reduction in emissions overall.

GRI 305-3

Scope 3

System boundaries and framework conditions

The system boundaries for the Scope 3 calculation cover the economic activities of MEDICE, Schaper & Brümmer and all international subsidiaries in 2024 across their upstream and downstream value chains. The organisational boundaries determine the allocation of emission sources to the company and their classification in the Scope 3 categories. For the greenhouse gas inventory presented in this report, the organisational boundaries are based on financial control.

The results presented in this report for the individual Scope 3 categories were calculated using various methods and follow the requirements and methods of the GHG Protocol for corporate accounting and reporting (see table in Annex *page96*).

Methodology of the CCF Scope 3 calculation

The calculation of the Scope 3 inventory takes into account the greenhouse gases covered by the Kyoto Protocol, along with other greenhouse gases (based on the ecoinvent database [version 3.11] with the IPCC 2021 GWP 100a impact assessment method). The emission factors used for the calculation are drawn from various sources, which are documented in an internal register.

Accounting methods and emission factors

The methods used for the assessment and the sources of the emission factors for each of the Scope 3 categories analysed are listed in the annex on *page96*. Of the 15 categories in Scope 3, all upstream categories (3.01 – 3.08) and three of the downstream categories were analysed.

As no active ingredients are currently sold on to other companies and all products are finished medicines or products, no further processing takes place. Accordingly, the following downstream categories were considered: transportation and distribution (3.09), use of sold products (3.11) and end-of-life treatment of sold products (3.12).

Greenhouse gas emissions

Across the 11 categories considered, total Scope 3 emissions amount to 36,470.0 tCO_{2eq}. Purchased goods and services (Scope 3.01) account for 73.7% of the overall result. Capital goods (Scope 3.02) account for the second largest share at 8.1%, followed by employee commuting (Scope 3.07) and upstream transportation and distribution (Scope 3.04) at 3.7% each.

GRI 305-1
GRI 305-2
GRI 305-3
ESRS E1-6

CO_2 EMISSIONS

Scope	2023 tCO_{2eq}	2024 tCO_{2eq}	Change vs 2023 in tCO_{2eq}	Change vs 2023 in %
Scope 1: Direct emissions	**4,365.60**	**3,630.15**	**-735.45**	**-16.8**
Scope 2: Indirect emissions from purchased energy				
market-based	**13.20**	**43.77**	**+30.57**	**231.6**
location-based	2,609.60	2,748.59	+138.99	5.3
Scope 3: Indirect emissions from the upstream and downstream value chain	**23,289.60**	**36,469.98***	**+13,180.38***	**56.6***
Scope 3.01 Purchased goods and services	14,872.60*	26,893.04	+12,020.44	80.8
Scope 3.02 Capital goods	3,157.40	2,956.61	-200.79	-6.4
Scope 3.03 Fuel- and energy-related activities	852.50	974.34	+121.84	14.3
Scope 3.04 Upstream transportation and distribution	1,016.10	1,361.99	+345.89	34.0
Scope 3.05: Waste generated in operations	335.60	319.25	-16.35	-4.9
Scope 3.06 Business travel	160.80	542.10	+381.30	237.1
Scope 3.07 Employee commuting	1,222.50	1,337.15	+114.65	9.4
Scope 3.08: Upstream leased assets	25.20	33.59	+8.39	33.3
Scope 3.09: Downstream transportation and distribution	688.50	943.44	+254.94	37.0
Scope 3.11: Use of sold products	731.90	898.77	+166.87	22.8
Scope 3.12: End-of-life treatment of sold products	226.50	209.71	-16.79	-7.4
Total Scope 1 and 2	**4,378.80**	**3,673.92**	**-704.88**	**-16.1**
Total Scope 1, 2 and 3	**27,668.40**	**40,143.90***	**+ 12,475.50***	**45.1***

* The difference compared with the previous year can be explained by the expanded data basis in the area of purchased goods and services (Scope 3.01). Compared with 2023, the purchasing volume considered increased by 44.7% (measured in euros). For example, the purchased goods and services of several subsidiaries were included. Aspects of technical purchasing were also taken into account for the first time. The scope was also expanded with regard to the services included.

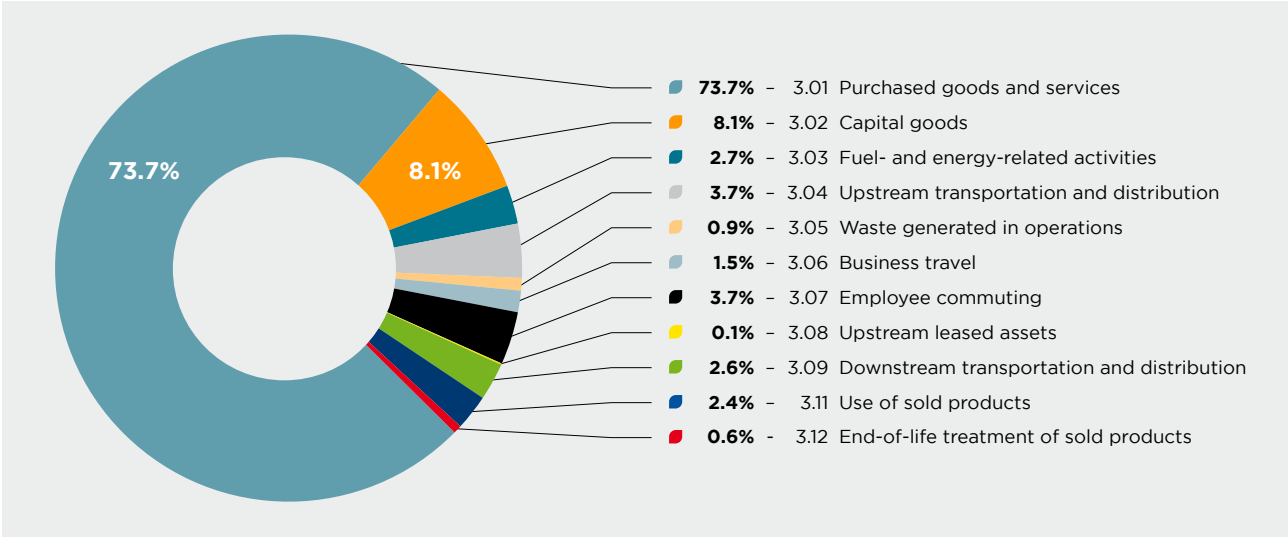
We view the complex Scope 3 accounting process as an ongoing effort aimed at continuously improving the quality of the data used for calculation year by year. As part of this process, the Scope 3 result may be subject to certain fluctuations due to the inclusion of new data sources and improvements in data quality.

The reported increase in Scope 3 emissions compared with the previous year is primarily due to the expansion of the data basis in category Scope 3.01, following the inclusion of purchased goods and services from additional subsidiaries and the consideration of technical procurement and services. In addition, ongoing internationalisation has led to a noticeable increase in business travel (Scope 3.05). The slight fluctuations in the other categories are due to the continuous growth of the company.

The Scope 1, 2 and 3 emissions determined for the 2024 financial year are listed above. These Scope 3 emissions comprise the eleven analysed Scope 3 emissions that apply to MEDICE and Schaper & Brümmer. All figures refer to CO2 equivalents (CO_{2eq}).

GRI 305-3

MEDICE SCOPE 3 EMISSIONS BY SHARE IN PER CENT*



GRI 305-4

Emissions intensity

The market-based emissions intensity for Scope 1 and 2 per MWh of energy consumed was: 0.156 tCO_{2eq}/MWh and for Scope 1, 2 and 3* 1.70 tCO_{2eq}/MWh. The emissions intensities for Scope 1 and 2 of 9.3 tCO_{2eq} per EUR 1 million in revenue and Scope 1, 2 and 3* of 97.0 tCO_{2eq} per EUR 1 million in revenue are low compared with the rest of the industry.

In 2023, the emissions intensity of 12.2* tCO_{2eq} was already relatively low compared with the industry as a whole. In 2024, emissions intensity was further reduced through investment-related measures and the initiatives described above. A further reduction is also expected in 2025.

Our calculations show that production output will almost double over a ten-year period (2015 to 2025). At the same time, we are optimistic that we will be able to more than halve our Scope 1 and Scope 2 emissions within the same period.

GRI 305-4

EMISSIONS INTENSITIES (MARKET-BASED)

Scope	2023	2024	Change	Unit
Scope 1 and 2 emissions in relation to revenue of the MEDICE Group	**12.2***	**9.3**	**-2.9**	**tCO_{2eq}/million EUR revenue**
Scope 1 and 2 emissions in relation to revenue of the MEDICE (Iserlohn)	10.5*	7.9	-2.6	tCO_{2eq}/million EUR revenue
Scope 1 and 2 emissions in relation to revenue of Schaper & Brümmer (Salzgitter)	20.7*	17.3	-3.4	tCO_{2eq}/million EUR revenue
Scope 1, 2 and 3 emissions in relation to revenue of the MEDICE Group	**76.9***	**97.0**	**+20.1**	**tCO_{2eq}/million EUR revenue**
Emissions intensity for Scope 1 and 2 per MWh consumed by the MEDICE Group incl. foreign locations	**0.175**	**0.156**	**-0.019**	**tCO_{2eq}/MWh**
Emissions intensity for Scope 1 and 2 per MWh consumed by MEDICE (Iserlohn)	0.174	0.151	-0.023	tCO_{2eq}/MWh
Emissions intensity for Scope 1 and 2 per MWh consumed by Schaper & Brümmer (Salzgitter)	0.168	0.166	-0.002	tCO_{2eq}/MWh
Emissions intensity for Scope 1, 2 and 3 per MWh consumed by the MEDICE Group	**1.11**	**1.70**	**+0.59**	**tCO_{2eq}/MWh**
Scope 1 and 2 per finished pack of the MEDICE Group	**0.120**	**0.100**	**-0.02**	**$kgCO_{2eq}$/finished pack**
Scope 1 and 2 per finished pack MEDICE (Iserlohn)	0.111	0.089	-0.022	$kgCO_{2eq}$/finished pack
Scope 1 and 2 per finished pack Schaper & Brümmer (Salzgitter)	0.152	0.144	-0.008	$kgCO_{2eq}$/finished pack

* Recalculated values for 2023 based on net revenue.

Environmental protection

GRI 3-3

Context

The current consumption of natural resources and overexploitation of ecological systems are pushing the planet beyond its limits. The MEDICE Health Family also contributes to this development, as our activities have a direct impact on ecosystems. It is important, however, to take a balanced view and recognise our positive contribution to human health. MEDICE's job is to act within its sphere of influence to help make the world a healthier place and ensure it remains liveable for future generations.

GRI 303-1

Our focus is on responsible wastewater disposal, economical water use and the prevention of air pollution. The manufacture of pharmaceutical products generates wastewater that may contain residues of active ingredients and chemicals. Without appropriate treatment, these substances can enter the environment and damage water, soil and living organisms. We are also focusing on reducing air pollution from our own vehicle fleet and the transport activities within MEDICE's scope of responsibility.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Wastewater disposal The release of environmentally hazardous substances and chemical compounds by companies or in the upstream chain can have a negative impact on the environment and people's health. Since the environmental burdens associated with the production of medicinal active ingredients and excipients – including water consumption and contaminated wastewater – are now largely borne by China and India, negative impacts may occur there in the upstream value chain in connection with MEDICE products.	**Current, negative impact**	**Short-term, medium-term, long-term**
Water consumption Extensive water use and/or consumption in areas of potential scarcity can lead to environmental damage through drought, as well as water shortages for humans. MEDICE is not a water-intensive manufacturer. However, much of the environmental burden associated with production (water consumption and wastewater) is currently borne by China and India. As a result, there may be negative effects on the environment and/or local communities in these regions linked to MEDICE products.	**Current, negative impact**	**Medium-term, long-term**
Air pollution MEDICE's own vehicle fleet, as well as third-party transport operations within the scope of its responsibility, contribute to noise pollution and air pollution.	**Current, negative impact**	**Short-term, medium-term**

GRI 3-3
ESRS E2-1
ESRS E2-3
ESRS E3-1
ESRS E3-3

Concept and objectives

GRI 303-2

Wastewater disposal

MEDICE strives to supply customers and users with products that are developed, manufactured and used with respect for the environment. A high proportion of active pharmaceutical ingredients are now produced in China and India and are potentially associated with environmental problems caused by inadequate wastewater treatment and lower environmental standards. Production centres are also located in regions experiencing severe water stress. These problems have local consequences for the environment and human health. As the global supply chains for active ingredients offer hardly any alternatives in many cases, the use of active ingredients from these countries of origin is unavoidable for MEDICE as well. We support the efforts of policymakers and pharmaceutical associations to focus more on the production of active ingredients in Europe again in order to increase resilience and ensure

long-term supply security. However, this depends on how willing society is to pay a higher price for stricter environmental standards.

MEDICE does not produce any synthetic chemical active ingredients itself and began manufacturing a natural active ingredient at its Iserlohn site in 2024. At the Salzgitter site, two plant-based active ingredients are produced in-house and supplied to third parties under contract manufacturing arrangements. At the production sites, wastewater and rainwater are collected separately and discharged into the municipal sewer system in accordance with the applicable regulations. MEDICE has established appropriate monitoring mechanisms and the wastewater is regularly sampled. Furthermore, it is important that we prevent possible overloading of the wastewater system due to heavy rainfall by setting up sufficient retention capacities on our company premises.

However, the provisions of the European Urban Wastewater Treatment Directive also have significant implications for pharmaceutical companies operating in Germany and across Europe. This means that most of the wastewater from private households is contaminated with trace substances. These include pharmaceutical degradation products that are generated through human excretion and enter wastewater via sewage. The directive stipulates that at least 80% of the costs for the construction and operation of the so-called fourth treatment stage are to be borne by the producers of human medicinal products and cosmetics, in line with the polluter-pays principle. However, it is completely unclear what the EU has based this calculation on. The sums involved amount to billions and, as a result, have implications for Germany as a production location and for the environmental aspects described above. Six pharmaceutical companies have filed a legal challenge against this decision with the support of Pharma Deutschland as the leading industry association. One of the main reasons for the legal action is that German pharmaceutical companies are concerned about the potential impact on the security of supply in the healthcare system.

GRI 303-1
GRI 303-5

Water consumption

Against the backdrop of increasing global water scarcity, exacerbated by climate change and growing regulatory requirements, the responsible use of water as a resource is becoming increasingly important. We are not currently confronted with water shortages at our production sites, nor do we make any relevant contribution to them. However, the updated version of the *Aqueduct Water Risk Atlas 4.0* from 16 August 2023 indicates that the water stress risk for Ringelheim is 20% to 40% (moderate to high). For Iserlohn, the water stress risk is low, at less than 10% (low). Water stress measures the relationship between total water demand and the available renewable surface and groundwater resources. Water demand includes consumption for households, industry, irrigation and livestock farming.

Furthermore, in the medium to long term, it is possible that the production of active ingredients and excipients in countries such as India or China will also contribute to local water shortages. India is recognised as a global supplier of active pharmaceutical ingredients in many regions with an extremely high risk of water stress (>80%).

Air pollution

We aim to avoid, or where possible reduce, the environmental impact of transport. Meetings, training sessions and courses are often held digitally and online. This has led to a reduction in business travel in recent years.

ESRS E2-4

Transport associated with our field sales activities is a major factor in air pollution. Around 200 diesel and petrol vehicles are in use here. In addition to exhaust emissions, air pollution caused by tyre wear and noise from traffic also play a significant role. MEDICE is aware of this environmental impact. It therefore developed and implemented a concept for electrifying the vehicle fleet in 2024 (see Measures).

Other relevant transport is triggered by the shipment of goods in the distribution chains. In Germany, goods are delivered through a central freight forwarder, while in our international markets, various freight forwarders are responsible for handling deliveries by road, air or sea. All of them are GDP-certified and regularly audited. Worldwide, twelve additional specialised logistics providers perform additional picking and packing functions on site. Although these transport operations can be continuously optimised through complex logistics management, they can never be

completely avoided. We aim to implement sustainable logistics concepts more effectively through in-sourcing in goods despatch. This creates potential for efficiency gains in this area, where we expect to have a direct and significant impact on saving resources by reducing complaints and returns.

ESRS E2-2
ESRS E3-2

Measures and results

Wastewater disposal
As part of our own active ingredient production, a neutralisation plant was installed and wastewater from this process is pretreated accordingly. Fat residues from ointment production are separated using a grease separator and disposed of separately in accordance with the requirements.

The company's positive growth requires the construction of additional functional buildings at the Iserlohn site. The associated sealing of surfaces through additional roof areas necessitates measures to regulate the discharge of rainwater into the public sewerage system. To ensure that future development does not overload the sewer system during heavy rainfall, a rainwater retention basin with a diameter of around 1.6 metres and a valve system for the controlled release of rainwater is already planned; the project is expected to be implemented in 2026 due to other construction activities.

Active monitoring of water consumption at the Iserlohn site has not played a relevant role to date, as the costs were not considered to be significant. In 2024, the Iserlohn site consumed 25,388 m^3 of water (2023: 21,727 m^3) and the Ringelheim site 3,500 m^3. The water consumption arises primarily from sanitary facilities and production processes. In this context, water is used in highly purified form, either as HPW or steam. The increase in water consumption at the Iserlohn site is partly due to the higher demand for steam in production (see material topic 'Climate change'). The sanitary facilities at the Iserlohn site have taps with a water-saving function and toilets with an economy button.

We do not currently see any relevant opportunities to influence the specific water consumption for our active ingredients in the upstream value chain.

Air pollution
Centralised goods distribution from Iserlohn makes shipping considerably more efficient and was also implemented for Schaper & Brümmer products. This enables us to reduce the number of returns triggered by complaints. The overall complaint rate improved once more to 0.003 ‰ (2023: 0.005 ‰). The burden on the environment has also been reduced by the successful introduction of reusable transport boxes for shipping goods to pharmacies. This saved 314,299 litres of water and 14.1 tCO_2 emissions.

To reduce air pollution caused by our predominantly petrol- and diesel-powered vehicle fleet, a new company agreement introduced at the end of 2024 gives employees entitled to a company car the option of choosing an electric vehicle (see material topic 'Climate change'). This offer has already been very popular in 2025.

ESRS E2-4
ESRS E3-4

Facts and figures

GRI 303-5
ESRS E3-4 28a

- **The wastewater parameters were not exceeded in the reporting period.**
- **Total water consumption: 28,888 m^3 (breakdown Iserlohn Schaper & Brümmer, see above)**
- **Water intensity (revenue): 73.06 m^3 per EUR million of net revenue** ESRS E3-4 29
- **Water intensity (packaging): 782.47 m^3 per million finished packs**
- **Substances listed under REACH (red/black list) are not currently relevant.** ESRS E2-5

Biodiversity

GRI 3-3

Context

The preservation of biodiversity and natural habitats is an important aspect for MEDICE, as they are integral components of our integrated health concept. In addition, parts of our supply chain involve sourcing plant-based active ingredients for our medicinal products. Our many years of experience in handling natural substances are brought together at the Phytocompetence Centre of Schaper & Brümmer. Preserving biodiversity is not only an ecological responsibility but also of economic importance.

We therefore take care to protect habitats and promote biodiversity at our company sites. At the same time, we are aware that climate change not only threatens ecosystems, but also influences the availability and quality of natural active ingredients. We contribute to the protection of biodiversity through responsible use of resources and through cooperation with local communities and nature conservation organisations.

ESRS 2 SBM-3

Material IROs

GRI 304-2

Impact	Classification	Time horizon
Use of natural active ingredients The use of natural resources – such as in fermentation processes or in the production of natural active ingredients – gives these resources economic value and creates added value. By harnessing these natural resources and creating value from them, MEDICE helps to foster greater appreciation of them.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Ecological design of the sites Preserving and promoting biodiversity and ecosystem services locally through the ecological design of the sites have a positive effect.	**Current, positive impact**	**Medium-term, long-term**
Wild collection Wild collection is currently part of the value chain and can lead to the depletion of natural populations if not carried out sustainably. MEDICE therefore only sources GACP-compliant plant-based raw materials.	**Current, negative impact**	**Medium-term, long-term**

GRI 201-2

Risk	Classification	Time horizon
Changes in the concentration of defined marker substances in wild plants due to environmental changes Changing environmental conditions – such as varying climatic factors – can alter the composition of plant ingredients. These can be so far-reaching that the defined specifications can no longer be met, meaning that it is no longer possible to manufacture medicinal products in compliance with marketing authorisation requirements.	**Risk**	**Long-term**

GRI 3-3
ESRS E4-1
ESRS E4-2
ESRS E4-4

Concept and objectives

Transition plan and consideration of biodiversity and ecosystems in strategy and business model

We aim to minimise our negative impact on natural habitats and biodiversity in order to respect planetary boundaries and internationally agreed biodiversity targets. In the case of synthetically produced active ingredients, this mainly concerns the upstream value chain in China and India involved in active ingredient manufacturing. We are aware that the manufacturing practices in the countries mentioned have the potential to pollute the environment to a greater extent than would be permitted in Germany. However, the existing

procurement markets, some of which have oligopolistic structures for specific active ingredients, offer us little room for manoeuvre or relevant opportunities to exert influence. Greater flexibility in procurement is also constrained by the complex procedures involved in obtaining marketing authorisation.

ESRS E4-6 MEDICE has been preparing for changes in natural habitats for many years in order to build the necessary resilience in its own business model. For example, we are adapting our strategic procurement concepts to ensure the reliable availability of the required quality of natural raw materials for plant-based active ingredients. We regularly assess the risks and opportunities associated with biodiversity in a structured manner as part of our enterprise risk management (ERM).

Changes in the content and stability of marker substances in medicinal plants

GRI 201-1 Over an extended period, we have observed changes in both the range of variation in the content values of individual components in plant raw materials and in the stability of these substances within the overall extract. It is a plausible hypothesis that environmental changes may be a causal factor: It is known from controlled cultivation of crops that influences such as hours of sunshine, temperature and water quantity have an impact on the content of certain plant substances. A negative influence from globally changing climatic conditions is likely, even if it is difficult to provide concrete evidence of this.

The effort required by the purchasing department to procure suitable plant material or extracts of the required quality has increased over the years. We counter this risk with two strategies. On the one hand, we began several years ago to cultivate the medicinal plants used for our most commercially important medicinal products or to have them cultivated on our behalf (cultivation projects).

On the other hand, we rely on the procurement of wild-collected herbal substances certified as GACP-compliant. Obtaining these in the necessary quantities with the required levels of marker substances from qualified traders on the global market is a challenge. Effective procurement management in this area involves maintaining and continuously updating a network of raw material suppliers and extract manufacturers that has been built up over many years through extensive experience and expertise.

Fully aware that our local biodiversity initiatives can only have a limited impact on complex global developments, we consider it important, as part of our environmental measures at the Iserlohn site, to link the creation of recreational and compensatory areas on our premises with efforts to promote biodiversity. Our renaturation activities focus on native plants to support diverse local flora and fauna. We see this as a responsible contribution to raising awareness of the relevance of biodiversity, particularly within the company.

ESRS E4-3

Measures and results

MEDICE provides evidence that its wild-collected herbal substances are harvested in compliance with Good Agricultural and Collecting Practices (GACP). In addition, we are making systematic efforts to reduce our own corporate carbon footprint (CCF) (*see material topic 'Climate change', page 40*) as much as possible in order to minimise our impact on biodiversity changes potentially caused by climate change.

Planned in 2023 and implemented in 2024, the 'Health Family Park' was created at the Iserlohn site on an area of around 2,400 m². It includes a herb and vegetable garden and an orchard. The area has since been available to employees to use for recreation and relaxation. The garden produce is used both in the staff restaurant and directly by employees.

GRI 201-1

Our regional commitment as part of our ecological health concept focuses on the promotion of biodiversity and the restoration of intact natural areas. To this end, we work with the city of Iserlohn to transform species-poor green spaces into species-rich flowering and long-grass meadows that benefit a wide range of insects.

Decided in 2023 and implemented in 2024: The MEDICE Health Family is further expanding its commitment to environmental protection and the regional promotion of biodiversity by sponsoring around 100 fruit trees in the Hemer orchard, the largest in Westphalia. It is home to hundreds of high-stemmed fruit trees of old regional varieties and provides an important habitat for animals and plants.

Education for sustainable development (ESD)

ESD forms the framework for activities designed to impart knowledge and understanding of the interrelationships between nature, climate and consumption. The aim is to empower people to make responsible decisions and play an active role in shaping a sustainable future. MEDICE is participating in the education campaign through long-term sponsorship of the Kalthof Foundation Farm as a certified learning centre for ESD. The initiative was implemented in cooperation with MediCampus, with seven activities held in total and around 100 participants taking part.

Life towers

Five life towers were built as part of an ESD team event at a company conference in Austria. Around 300 employees were involved. Two life towers for more biodiversity were erected on the company premises in Iserlohn and Salzgitter in 2025. Using wood, stones and straw, our employees have created a valuable habitat for wild bees, beetles, lizards and other wildlife.

GRI 304-2
GRI 304-3
ESRS E4-5

Facts and figures

GRI 411-1

- **100% of wild-collected active ingredients with GACP certification**
- **Cultivation of medicinal plants in Germany**
- **Total expenditure for the promotion of local biodiversity: around EUR 313,000**
- **Planting of 1,776 trees and shrubs on 4,431 m² at the Iserlohn site as part of a compensation measure**
- **30 sponsored bee colonies: placement at the Iserlohn site and in the surrounding region**
- **6 MEDICE bee colonies: placement at the Iserlohn site and in the surrounding region**
- **588 kg total honey harvest: used for gifts and sales**
- **Long-term cooperation with local partners**

Resource use

GRI 3-3

Context

Despite the lower material input compared with other industries, the management of material flows is a relevant aspect of sustainability for the MEDICE Health Family. It includes resource-efficient use of materials, waste avoidance, responsible disposal, careful handling of critical materials and the design of (shipping) packaging across the entire value chain. Resource efficiency is being continuously improved. Our long-term strategic goals are geared towards avoiding, or at least reducing, negative environmental impacts along the entire MEDICE value chain. Incorporating circular economy principles in accordance with legal requirements is of great importance in this context.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Waste and hazardous waste By their very nature, waste and hazardous waste are a potential environmental burden. Possible sources of waste requiring separate disposal include overproduction, expired products or returns resulting from complaints, such as due to damaged outer packaging.	**Current, negative impact**	**Short-term, medium-term, long-term**
Automation, data management, workflow and processes Automation and data management, reorganisation of processes, and changes to the software landscape all have a positive impact on resource efficiency.	**Current, positive impact**	**Short-term, medium-term, long-term**
Resource use The processing of raw materials, additives and active ingredients can cause environmental pollution along the entire value chain. This includes extraction, processing, refining and possible recyclability or return to the cycle, as well as disposal. The environmental impacts of MEDICE's resource use are manageable.	**Current, negative impact**	**Short-term, medium-term, long-term**
Product and shipping packaging Product packaging in the pharmaceuticals sector is still difficult to recycle and there is room for improvement. Product and shipping packaging can be harmful to the environment due to the materials used, as it often consists of a mix of materials that are hard to separate.	**Current, negative impact**	**Short-term, medium-term, long-term**
Resources for events MEDICE organises a large number of events and uses promotional materials to support sales. This causes environmental pollution through energy consumption, logistics and the use of materials, among other things.	**Current, negative impact**	**Short-term, medium-term**

GRI 3-3
ESRS E5-1
ESRS E5-3

Concept and objectives

By procuring materials, raw materials, consumables and supplies responsibly, embracing circular-economy principles and focusing on resource-efficient production while avoiding waste, we play our part in minimising the environmental impact of our products. Efficient production control actively prevents machine downtime and the associated production waste. Our quality management focuses on resource-efficient solutions, and GRI 2-23

employees are made aware of their importance. These are key pillars in how we manage environmental aspects.

GRI 301-1
GRI 301-2

Resource use

We produce pharmaceutical dosage forms from active ingredients and excipients through processes such as mixing, emulsifying, filtering and portioning. At the Salzgitter site, some active ingredients are extracted from plant-based raw materials. The proportion of recycled materials in the material mix is currently low. However, the topic is increasingly the subject of social debate and its significance for the production of medicinal products is difficult to assess, since the use of recyclates in this sector is considered complex. In addition to the actual products, relevant material flows in our production processes can also be identified in the product packaging. Depending on the product, these comprise various types of primary packaging, such as blister packs, as well as secondary and tertiary packaging, usually made of cardboard.

The potential in the area of packaging has not yet been fully explored. Purchasing plays a decisive role in the efficient use of resources, but automation in goods acceptance, storage and distribution also ensures optimised resource efficiency.

Packaging

One aspect of our sustainability agenda is the optimisation of packaging in order to continuously minimise its environmental impact. At present, the use of recycled materials for primary packaging is effectively not permitted under GMP guidelines. Changes to primary and secondary packaging require a new regulatory authorisation or at least an amendment of the authorisation in the dossier. This is both a time-consuming and cost-intensive process, as stability data has to be generated for each new packaging material over a period of years. Blister packs are often used as primary packaging. These are composite materials with correspondingly difficult recycling systems. According to the draft EU Packaging and Packaging Waste Regulation (PPWR), the pharmaceutical industry has until 2035 to develop and implement a sustainable solution for blister packaging. However, no industry-wide solutions have yet been established that meet both the technical requirements and the relevant circular-economy criteria.

Waste

GRI 306-2

The reduction of waste as part of a materials-recovery approach is an important topic for us, although a certain amount of waste is unavoidable in a pharmaceutical production plant. Materials management is governed by the provisions of the German Circular Economy Act (KrWG) and the Commercial Waste Ordinance (GewAbfV). Additional regulations apply to hazardous waste, such as certain chemicals or oil-containing substances, and govern their collection, storage and disposal.

Friend-Ship and GREEN GUIDES

Reducing food waste is also an integral part of our concept. Thanks to our optimised production processes and the effective processing of food, our subsidiary Friend-Ship Gastronomie – a certified BIOLAND partner – makes a daily contribution to waste avoidance. Ambitious reduction targets have been set. At the same time, several waste audits have already been conducted, reductions successfully achieved and further opportunities identified. Our subsidiary GREEN GUIDES GmbH uses state-of-the-art digitalised food waste management to reduce food waste in the canteen kitchens of hospitals and industrial companies.

Automation, data management, workflow and processes

Efficiency is in MEDICE's DNA – and a major focus of everything we do. For instance, by implementing SAP as our new ERP landscape, we expect to improve

data availability and quality. This will make it easier to identify inefficiencies in analysis activities and to manage resource flows more effectively. Automation and digitalisation in production processes also help identify potential bottlenecks or maintenance needs at an early stage and thereby ensure a more efficient production workflow. Access to improved data will improve year-on-year comparability, which will enable more accurate production planning and have a positive impact on resource consumption and production surpluses.

Event management
The MEDICE Health Family organises a large number of events each year in order to facilitate the necessary professional exchange with our stakeholders.

In organising these events responsibly, we act not only out of intrinsic motivation but also out of a sense of duty to demonstrate our own commitment to the careful use of resources. This applies not only to customer and industry target groups, but also to our own employees.

The fundamental aim is to continuously optimise the events from a sustainability perspective. Structurally, the focus is on mobility, accessibility, catering, accommodation, event execution and design, material use and recyclability, as well as social, communicative and financial aspects. For us, social, ecological and economic aspects are thus holistically linked to sustainable event planning and execution.

GRI 306-1-4
ESRS E5-2
ESRS E5-4
ESRS E5-5

Measures and results

Resource use
The active ingredients and excipients that MEDICE procures come primarily from German and European wholesalers and, in some cases, also from third countries such as India, China, the USA and Switzerland. These resources are essential for the production of our high-quality medicinal products. Due to the company‘s long-term growth, it can be assumed that the need for resources will continue to increase in the future. MEDICE is constantly striving to uncover further production efficiencies and reduce resource waste.

Use of natural active ingredients
MEDICE and Schaper & Brümmer make phytopharmaceuticals and other medicinal products from natural, renewable raw materials. Wherever possible, these medicinal plants are cultivated under controlled conditions or collected from the wild, with the process generally carried out in accordance with the principles of Good Agricultural and Collecting Practices (GACP). Schaper & Brümmer has developed a specific cultivation method for plants such as black cohosh and wild indigo. Thuja is grown on the company‘s own premises. Some plants cannot yet be cultivated in pharmaceutical quality, which is why wild plants have to be collected.

Use of critical materials
For MEDICE, critical materials include rare resources that need to be secured for the long term, as well as materials associated with potential problems. However, the latter are not a material topic for MEDICE, as they are not used as active ingredients or excipients. Substances listed under REACH (red/black list) are not currently relevant.

Circular economy measures
To avoid unnecessary disposable packaging in goods logistics, MEDICE relies on reusable plastic boxes. In 2024, these replaced 45,120 shipping cartons for deliveries to pharmacies. This has resulted in a corresponding reduction in CO_2 emissions and water consumption in the upstream supply chain. Further projects to increase resource efficiency are being planned.

In the reporting period, MEDICE used only recyclable materials in its logistics operations.

Packaging
In 2023, MEDICE developed and introduced a distinctive umbrella brand strategy for packaging design in the PCC segment, which achieved very positive results in market tests and was fully rolled out in 2024. Sustainability aspects were also taken into account in this process, with attention given to the recyclability of the materials used, where possible. However, the blisters used in primary packaging continue to pose a challenge for the industry as a whole.

Waste
A relevant waste stream results from production dust generated in the cleanroom environment in production. Here, unnecessary packaging waste (15-litre disposable plastic buckets) is efficiently avoided by using 1 m³ big-bags and container solutions for disposal.

Event management
As a member of the MEDICE Health Family, sustainable4U GmbH plays a key role in the targeted enhancement of our event performance. As a rule, it is always important to consider the necessity of using a material in order to avoid waste. For this reason, selected promotional products are tested in accordance with defined nutritional and environmental guidelines. Material, service life, logistics, packaging and environmental factors are the main focus here. When selecting accommodation, we take accessibility and existing sustainability certifications into account and conduct internal evaluations of our existing partners. This covers aspects such as waste prevention and separation, energy-efficiency measures in room climate control and building services, water-saving initiatives, sensible housekeeping practices and food management. Where necessary, we try to use local service providers for event support on site.

Regional and seasonal aspects must be taken into account in internal meal planning. Vegetarian and vegan options are increasingly being included. The sustainable4U subsidiary Friend-Ship Gastronomie GmbH again qualified as a Bioland partner in 2024, demonstrating its high level of expertise and quality. More information about Sustainable4U: *https://sustainable4u.eu/*.

GRI 306-1-4
E5-5

Facts and figures

- **Number of shipping cartons saved annually through reusable transport boxes: 45,120**
- **At 0.34% of revenue, destruction costs in 2024 were slightly above the target value of <0.30% (2023: 0.60%).**

Type of waste	Quantity (tonnes)			Locations		Disposal method					Hazardous/ non-hazardous waste	
	2023	**2024**	+/-	MEDICE Iserlohn	Scharper & Brümmer	Special waste	Energy recovery	Recycling	Landfill	Composting/ fermentation	Hazardous waste	Non-hazardous waste
Plastic/composite packaging waste	135.2	**161.6**	**19.5%**	80.2%	19.8%	0.0%	43.6%	56.4%	0.0%	0.0%	0.1%	99.9%
Solvents, chemicals, oil waste	20.8	**25.8**	**24.0%**	60.9%	37.7%	33.6%	66.4%	0.0%	0.0%	0.0%	100.0%	0.0%
Waste from human medicine. Research, filters, protective clothing	13.0	**2.4**	**-81.8%**	90.3%	9.7%	0.0%	100.0%	0.0%	0.0%	0.0%	3.8%	96.2%
Medicinal products	65.7	**44.9**	**-31.7%**	88.6%	11.4%	14.0%	86.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Organic waste	89.6	**116.6**	**30.1%**	89.5%	10.5%	0.0%	15.7%	0.0%	0.0%	84.3%	0.0%	100.0%
Paper waste	139.1	**142.2**	**2.2%**	93.8%	6.2%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Wood waste	22.4	**29.1**	**29.7%**	96.9%	3.1%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Sewage sludge	141.0	**124.3**	**-11.9%**	98.2%	1.8%	0.0%	1.8%	0.0%	0.0%	98.2%	1.8%	98.2%
Electrical waste	1.2	**1.7**	**37.5%**	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	29.7%	70.3%
Metal waste	1.3	**38.8**	**2,883.1%**	96.7%	3.3%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Construction waste	188.9	**173.8**	**-8.0%**	99.8%	0.2%	0.0%	0.1%	99.9%	0.0%	0.0%	0.1%	99.9%
Total	**818.1**	**861.0**	**5.2%**	**91.5%**	**8.5%**	**1.7%**	**17.4%**	**55.3%**	**0.0%**	**25.6%**	**3.4%**	**96.6%**

SOCIAL

Responsible employer

GRI 3-3

Context

Society and the healthcare market have been changing dynamically for years. We have responded to this at corporate level with the transformation into the MEDICE Health Family and will continue to make this transformation tangible through our evolving People & Culture approach.

The People & Culture department makes a strategic contribution to sustainable corporate development, accompanying and supporting the company on its growth course by adapting structures accordingly. This goes hand in hand with updating governance structures and responsibilities. Organisational and procedural focus areas are being addressed to ensure modern human resource management within an internationally operating company with complex responsibilities.

Our steady growth would not be possible without the cooperation and mutual support that shape our everyday work. After all, motivated, satisfied, qualified and high-performing employees are the key to our success. We help make change a lived reality by providing equal opportunities, fair pay, an attractive working environment and appropriate opportunities for development.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Attractiveness to talents & specialists A strong employer brand has a positive effect on employee satisfaction and thus on the long-term stability of the workforce.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Employee rights and collective bargaining partnership The consistent safeguarding of employee rights and a reliable system of collective bargaining have a positive impact on employees.	**Current, positive impact**	**Short-term, medium-term, long-term**
Equal opportunities Equal opportunities create a framework for ensuring that all employees have the same opportunities, possibilities and access to resources, regardless of their individual characteristics. Discrimination can be avoided and fair, inclusive conditions can be created for all.	**Current, positive impact**	**Short-term, medium-term, long-term**

Impact	Classification	Time horizon
Family friendliness The family-friendly design of working conditions at MEDICE has a direct positive impact on the employees concerned.	**Current, positive impact**	**Short-term, medium-term, long-term**
Wages/salaries Through a transparent and comprehensive remuneration package in line with pay levels in the chemical and pharmaceutical industries, MEDICE offers its employees attractive, market-based salaries and wages that meet their economic and social needs.	**Current, positive impact**	**Short-term, medium-term, long-term**
Employee development Under the guiding principle of 'The Health Family', MEDICE promotes the professional and personal development of its employees through a wide range of training and development opportunities. This improves the skills of employees and encourages them to take on responsibility. At the same time, it strengthens their loyalty towards the company.	**Current, positive impact**	**Short-term, medium-term, long-term**
Work-life balance Flexible working hours and arrangements for mobile working have a significant impact on employees' ability to shape their work-life balance.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Risk	**Classification**	**Time horizon**
Employee planning In our evolving and future-focused organisation, the topic of workforce planning is extremely important. Skills shortages and knowledge transfer require optimised planning and processes to avoid project delays, inefficient workflows and potential business losses.	**Risk**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS S1-1
ESRS S1-5

Concept and objectives

Values-based responsibility

MEDICE is a values-orientated family-owned company (*see page30*) that promotes equal treatment and equal opportunities as fundamental values, and respects and protects the rights of its employees. Our recruitment and employment practices ensure equal treatment regardless of gender, ethnic or social origin, religion, ideology, age, disability, health, sexual orientation, nationality, marital or parental status, pregnancy or trade union membership.

Transformation in the area of People & Culture

Our vision is to continue developing with a future-focused approach and to align our work in the areas of People, Culture and Transformation strategically with the modern world of work. Growth driven by innovative healthcare solutions, internationalisation and digitalisation requires more flexible working methods that not only foster creativity and personal responsibility but also respond to individual needs. To achieve this, it is necessary to clearly define the expectations of employees and managers and to provide training and support throughout the change process. This is linked to our goal of driving dynamic decision-making processes and a willingness to embrace change while also increasing efficiency. To this end, a realignment from traditional HR practices and organisation towards a comprehensive understanding of people and culture was initiated in 2024. Going forward, the People & Culture department will actively shape organisational development and bring the MEDICE culture to life in all areas. This applies to all business units in Germany and abroad, and it includes overcoming cultural and language barriers in the process of internationalisation.

Our approach is future-focused, value-creating and family-orientated. That is why we place great importance on open, respectful interaction and active communication. We have an open-door policy, maintain tried-and-tested core processes and are also aligning ourselves strategically with the modern world of work and the digital future. Promoting equal opportunities and enabling inclusion are integral to our identity, as they broaden our scope to develop more diverse and innovative solutions. We aim to increase the proportion

ESRS S-10

of women in management teams and offer our employees fair pay as well as individual and/or collective agreements concerning their working conditions and hours. We increase our team performance with a balanced age structure of younger to older employees.

Operational and strategic levels in People & Culture

As shown in the illustration below, we have defined two levels for our work. For the approximately 30 employees in the People & Culture department, 'operational excellence' is the focus of their ongoing development and the professionalisation of processes, structures and services. The dynamic growth and internationalisation of the MEDICE Health Family make this necessary. On this basis, the cultural transformation of the entire MEDICE Health Family can also be driven forward in future. It is about living and reviewing our values, developing our leadership culture and organisation and enabling change through communication. By closely interlinking the individual, interdependent elements, both levels can be worked on in parallel. We have already made progress on these two levels by taking coordinated steps.

OPERATIONAL EXCELLENCE

The goal of our development efforts in Human Resources is to move away from traditional personnel administration and evolve into a department that actively shapes organisational development. By digitalising our HR processes, we aim to boost efficiency and free up the capacity and time needed to drive internationalisation and other strategic initiatives. The goal is to digitalise the vast majority of standard HR management processes by 2030. Decentralising tasks can help with things such as maintaining personnel master data while ensuring data security.

CULTURAL TRANSFORMATION

Looking ahead, the focus will be on the areas of 'values and culture', 'leadership culture', 'organisational development' and 'change and communication'. We have set a medium- to long-term time horizon for this. In the short- to medium-term, we will lay the foundations for it by setting up the relevant processes and systems with the necessary tools as described above. We address the aspect of 'values and culture' under the material topic 'Corporate culture and ethics' (*see page 28*).

Leadership culture

The future-focused, learning-oriented leadership culture at MEDICE is closely linked to the company's mission, vision and strategy. It serves as a compass for managers at all levels and is designed to be sustainable, results-oriented and values-driven. We help our managers develop in a changing environment and adapt to new requirements. This is achieved through carefully designed programmes that promote situational leadership techniques within a modular system built around clear areas of competence and focused on dialogue and feedback.

Organisational development
The organisational structures of the MEDICE Health Family are also developing dynamically as a result of acquisitions and an expanded product and service portfolio. We aim to actively help shape these changes. The cultural change brought about by the development and expansion of new, multimodal healthcare solutions poses special challenges. Key elements of overarching strategic planning in organisational development include a structured remuneration policy with defined benefits, as well as talent development and succession planning up to expert level.

Change and communication
It is important to explain the transformation processes in detail and accompany them with effective communication. The aim is to make the purpose of each step clear and enable employees to understand them in a familiar context amid all the dynamics.

Employer branding
Our goal is to develop into a holistic healthcare provider that is seen as an attractive employer and can acquire the necessary talent and expertise in the highly competitive market for skilled labour. To ensure MEDICE's continued growth, we rely on attracting new and additional members to our 'JobFamily'. The continuous growth of the MEDICE Health Family is based on a balance of tradition and modernity. MEDICE positions itself as a future-focused and determined company that is shaping the future with a clear vision.

By strengthening and actively communicating our employer brand, we aim to attract and retain motivated employees who will help drive our international growth. To this end, we are taking structured measures to remain an attractive employer for skilled professionals. We want to maintain and enhance the conditions that foster a healthy working environment and further increase employee satisfaction. The staff turnover rate, taking into account new hires and departures at the German locations and based on the Schlüter formula, was exactly ten per cent. At MEDICE, the term 'JobFamily' stands for mutual respect and a strong sense of unity. From a pharmaceutical company to the MEDICE Health Family and the JobFamily: Our family values run through every part of the organisation. Because, for us, 'family-owned company' is not just an empty phrase but a culture we live by. GRI 401-1

ESRS S1-4 Measures and results

Operational excellence
To prepare our software landscape accordingly, we decided in 2024 to implement SAP SuccessFactors in several process stages. The corresponding project steps will be completed up to and including 2027 in order to prepare us structurally for the planned expansion of the company, including in HR. In the People & Culture department, a weekly dialogue has been set up to increase efficiency and has already led to a change in perspective on the objectives described above.

Leadership culture
In 2024, we developed and published an updated Code of Conduct. Standards are necessary tools for translating the defined values of the Health Family into a concrete, practical context in order to provide clarity and guidance for the day-to-day work. As a first step, we are launching a comprehensive management system in 2025, focused on leadership in times of transformation. Managers are supported over an extended process to help them achieve a shift in mindset, such as with regard to internationalisation.

Communication
The 'HR Insights' newsletter helps ensure transparent communication of planned measures and provides context for them.

Services in the MEDICE Health Family
MEDICE offers a wide range of options for combining work and family life. These are being continuously refined and adapted in line with the company's business requirements. Examples include flexible working time models, part-time employment, mobile working and retirement leave. It is also possible to take one or more sabbaticals, which are managed via the demographic fund. In addition, subsidies are available for nursery childcare, as well as for long-term care and disability insurance. MEDICE actively promotes awareness of retirement provision through an occupational pension scheme. GRI 401-2 ESRS S1-11 ESRS S1-15

Additional HR initiatives at MEDICE include opportunities for personal development through the MediCampus, which also offers events for children. These aspects form the basis for an attractive and modern employer brand, which we are building internally and externally on an evidence-based foundation.

Recruiting formats
In November 2024, MEDICE took part in a new online format. Interested potential employees were able to find out about MEDICE in an easy and discreet way via 'Meet and Match'. The event offered an informal opportunity to get to know one another, accompanied by a company presentation and a virtual tour. In October 2024, MEDICE also took part in the T5 job fair in Hamburg, where it had many interesting conversations with candidates at all stages of their career development. We see job fairs as an effective way to build long-term recognition as an attractive employer.

'Packungsbeilage' (packaging insert) podcast series
We continued our podcast series in 2024. The topics focused on aspects of corporate culture, change and strategy, as well as on employee retention.

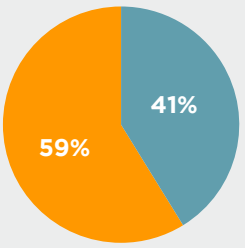
Welcome Days
Newcomer events for onboarding new employees were introduced in 2024. The focus here is on the new hires getting to know each other, but also on discovering the working environment, structures and values. From 2025 onwards, the enhanced 'Welcome Days' onboarding format will also be organised for our international employees, including a detailed introduction to the updated Code of Conduct.

Family Times
Family Times, introduced in 2023, were extended to the international locations in 2024. They give employees the opportunity to engage in open dialogue with management and ask questions about the company's transformation, objectives and changes. For the management, this is a valuable feedback mechanism on the challenges of the change process. ESRS S1-2

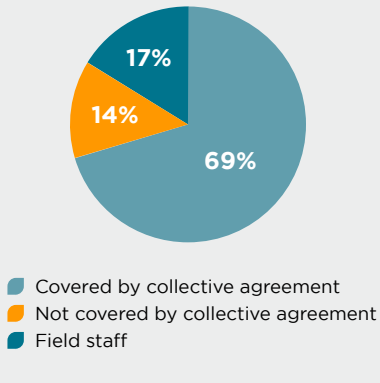
Equal opportunities
With the position of Equal Opportunities and Inclusion Officer, we have installed a direct contact responsible for ensuring that concerns and requests can be addressed directly and that the legal requirements of the German Federal Equal Opportunities Act (BGleiG) are implemented at MEDICE. Our collective agreements define gender-neutral criteria for job evaluation and remuneration. Pay grades are determined on the basis of standardised criteria according to function, qualification and responsibility. Pay equity is thus embedded in our collective pay system. Salary determination is based on a value structure in which equivalent functions are assigned corresponding salary bands, and the criteria for job evaluation are always gender-neutral. Remuneration for employees not covered by collective agreements is also based on a gender-neutral pay system. ESRS S1-10 GRI 405-2 ESRS S1-16

ESRS S1-6 Facts and figures

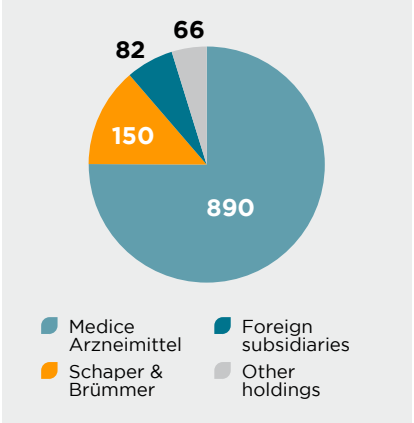
ESRS S1-8 ESRS S1-9 GENDER DISTRIBUTION MEDICE HEALTH FAMILY



REMUNERATION STRUCTURE MEDICE HEALTH FAMILY

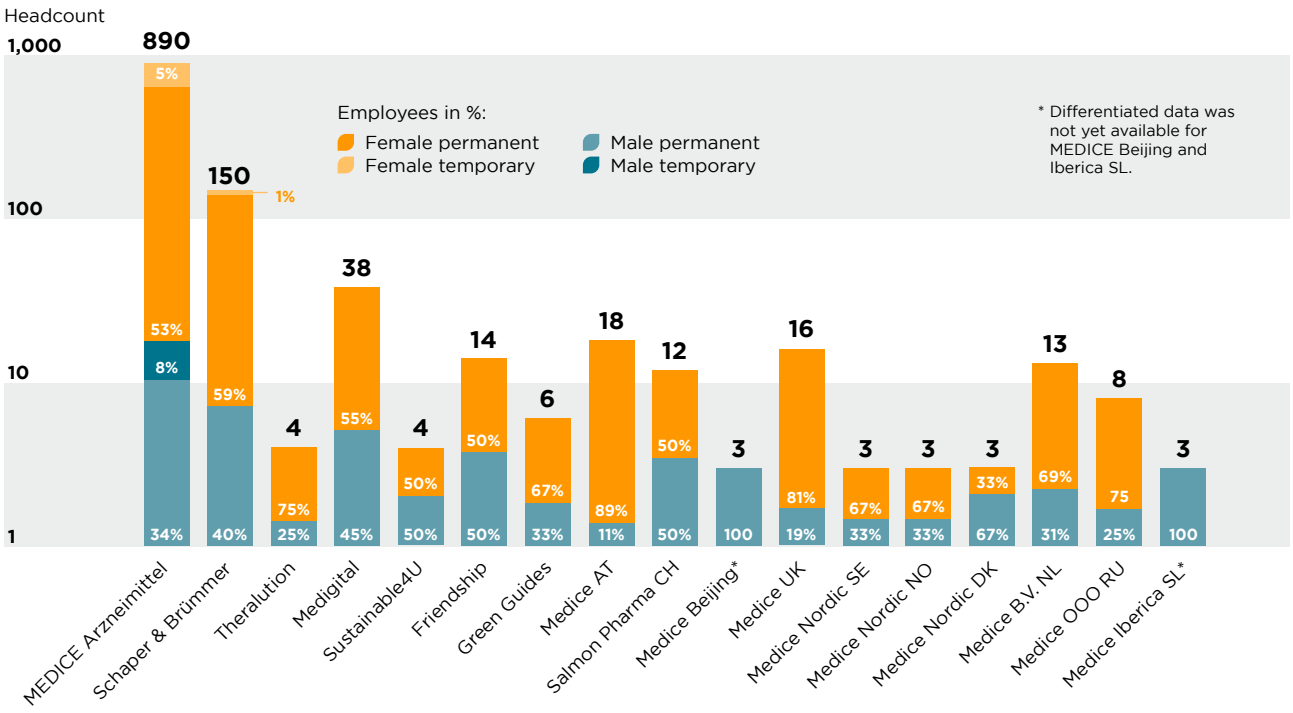


HEADCOUNT MEDICE HEALTH FAMILY – SUMMARY



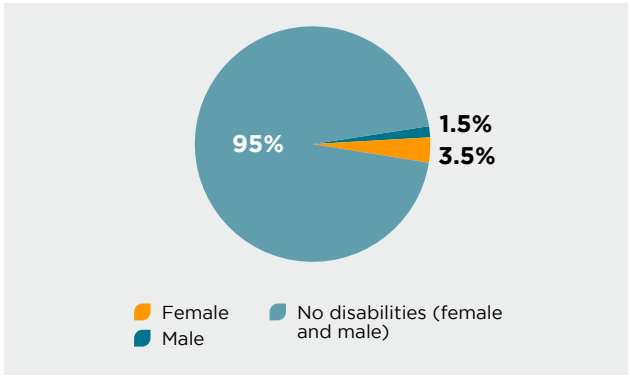
GRI 2-7

EMPLOYEES IN THE MEDICE COMPANIES



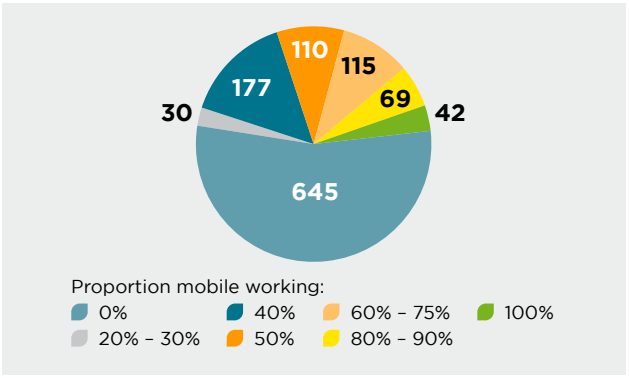
ESRS S1-12

PROPORTION OF EMPLOYEES WITH DISABILITIES



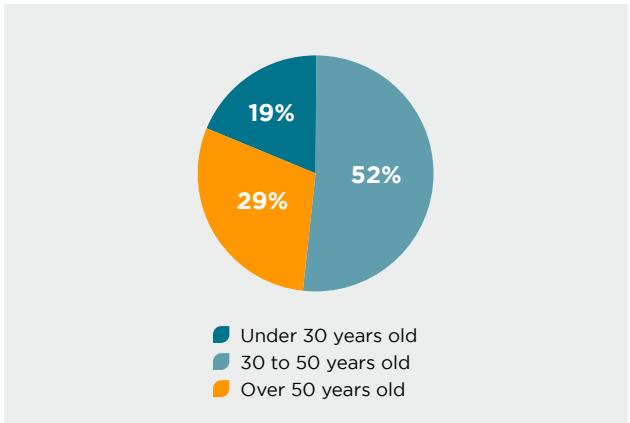
MOBILE WORKING IN THE MEDICE HEALTH FAMILY

ESRS S1-15



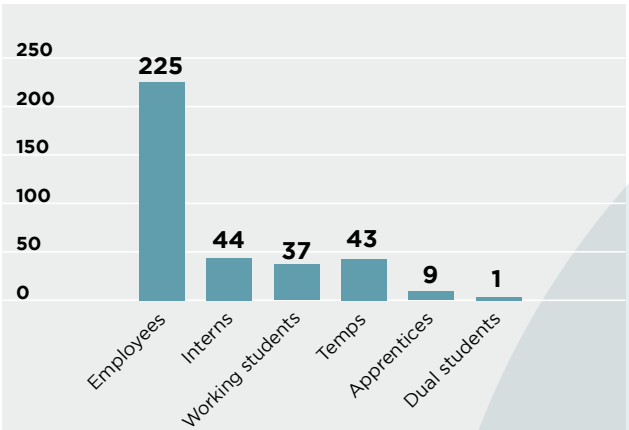
GRI 405-1

AGE STRUCTURE OF THE MEDICE HEALTH FAMILY



BREAKDOWN OF NEW HIRES IN THE MEDICE HEALTH FAMILY

GRI 401-1



Occupational health and safety

GRI 3-3

Context

As an employer and as the Health Family, we attach great importance to providing safe and healthy workplaces that support the well-being of our employees. Caring for their health reflects our ethical principles as a family-owned company and helps us maintain a capable, active and committed workforce.

ESRS 2 SBM-3

Material IROs

Impact*	Classification	Time horizon
Work-related accidents and occupational illnesses In every company, work-related accidents and occupational illnesses among employees have a negative impact on its business activities. We counter this with specific management measures.	**Current, negative impact**	**Short-term, medium-term, long-term**
Preventive health protection MEDICE offers a wide range of health, nutrition and sports programmes. Our programmes have a positive impact on both the corporate culture in general and the health of our employees.	**Current, positive impact**	**Short-term, medium-term, long-term**

** See note on risks and opportunities on page 22*

GRI 3-3
GRI 403-1
ESRS S1-1
ESRS S1-5

Concept and objectives

Work-related accidents and occupational illnesses

GRI 403-8 Sustainable and healthy working conditions are of utmost importance to us, and a key management objective. They are a prerequisite for complex production processes and high-quality, flexible customer solutions. To actively shape our management approach, we define qualitative and quantitative targets as well as measurable, management-relevant key performance indicators (KPIs), guided by specific GMP guidelines.

We aim to consistently prevent accidents and actively
GRI 403-7 manage downtime as a measurable performance
GRI 2-8 indicator. This applies not only to our own employees, but also to all those who work on our behalf and provide services that we would otherwise have to perform ourselves.

GRI 403-8 As a result of the dedicated GMP guidelines and their concrete implementation, MEDICE is in a position to obtain ISO 45001 certification for occupational health and safety at any time with minimal effort. For reasons of procedural complexity, this is not pursued, even though the criteria are fully met. Accordingly, there are defined improvement targets as well as operational and procedural instructions; regular risk assessments are carried out, and standard operating procedures (SOPs) are followed. Training is provided according to a structured process.

GRI 403-3
GRI 403-4

Two occupational safety specialists are on hand. Additional meetings are held weekly with external experts on the topic of occupational safety. Every six to eight weeks, an external management consultant is consulted to provide updates on regulatory changes affecting procedures. The Occupational Safety Committee meets quarterly, formal document control is in place, and structured inspections are carried out to review the effectiveness of these measures.

Employee well-being

GRI 403-8

For us, health is a multidimensional concept encompassing interconnected physical, psychological, social and environmental levels of action. We develop future-focused initiatives for our employees that take all of these dimensions into account.

Friend-Ship GmbH, a subsidiary of sustainable4U GmbH, is responsible for implementing a health-conscious nutritional philosophy in our staff restaurant. Balanced, wholesome ingredients are at the heart of our food concept, which focuses on regional and seasonal produce. Our Health Family staff restaurant is all about

promoting healthy eating and offering a relaxed space for employees, friends and guests to come together. Along with our MediGym, the restaurant forms a key pillar of our company health promotion programme. Our staff restaurant has been certified according to Bioland guidelines since 2022, and in summer 2024, it became one of four company restaurants in Germany to achieve Bioland partnership status.

The MediCampus training and development programme also offers a wide range of content and activities focused on preventive healthcare – from healthy cooking at home to stress management and tips on avoiding back problems. Our employees make extensive use of the offers, which confirms the effectiveness of our approach. We are continuously expanding our range of initiatives, with a particular focus on supporting the physical, mental and social well-being of our employees.

Measures and results

Occupational health and safety

GRI 403-10

The measures we have taken so far to prevent accidents and improve health in the workplace continue to prove effective. As in 2023, there were no serious accidents in the 2024 reporting year. A total of 22 reportable workplace accidents occurred in 2024 (2023: 13). There have never been any cases of occupational illnesses such as noise-induced hearing loss, skin irritations or back problems at MEDICE.

GRI 403-6

Health protection and well-being

We have been offering our employees a comprehensive programme of health-promoting measures for many years. These were further strengthened and optimised in 2024.

For example, we continue to dedicate certain months of the year to specific health-related themes in order to raise awareness and encourage employees to take part in our initiatives. In 2024, we again held our Health

Month in March and our Relaxation Month in November, with a total of 21 MediCampus programmes attended by 380 participants. The services range from health checks and stress management training through to meditation and massages. The company also offers health services such as skin cancer screenings and flu vaccinations, as well as an eye test for employees working at computer workstations. In October 2024, all employees had the opportunity to be vaccinated by MEDICE Managing Director Dr. Richard Ammer as part of our flu vaccination campaign.

In addition, we regularly carry out occupational integration management and offer occupational health check-ups.

MediGym

GRI 403-6

One of our special benefits is the MediGym. Employees can work out there every day free of charge. Across an area of almost 400 m², the facility offers modern cardio and strength-training equipment, as well as a free-weights area and a functional training hub. It is open from 6:00 a.m. until midnight, which makes it easy for employees to fit health and fitness activities around their workday. Employees receive support from a personal trainer, who develops a personalised training plan for each individual. The MediGym also offers a variety of fitness classes, each focusing on different aspects of training and well-being. Some of them are even run by the company's own employees. In addition, all employees can benefit from a corporate fitness partnership that offers discounted membership fees.

MediCampus

GRI 403-6

At MediCampus, professional development, language courses and knowledge sharing go hand in hand with initiatives that promote physical and mental well-being. Social interaction is supported by a wide range of group activities which show our employees that keeping fit can be fun. They include bike rides, sailing trips, skiing holidays, joint cooking events, and courses on healthy and sustainable nutrition.

ESRS S1-14

Facts and figures

GRI 403-9
GRI 403-10

Occupational safety

- **Reportable workplace accidents 2024: 22 (2023: 13)**
- **Fatal workplace accidents: none (2023: none)**

GRI 403-5

- **Percentage of employees who receive health and safety training: 100% in Germany**

MediGym/staff restaurant

- **MediGym members: 677**
- **Training sessions at MediGym: 5,269**
- **Wholesome and sustainable meals served in the staff restaurant: 23,200**

MediCampus

GRI 403-6

- **51 people received the flu vaccination**
- **78 people donated blood**
- **9 activities and 118 participants during relaxation month**
- **12 programmes and 262 participants during Health Month**

Training and skills development

GRI 3-3

Context

To remain competitive in the global market for qualified professionals and future leaders, it is essential to respond flexibly to changing labour market demands and to the expectations of our employees. We are therefore increasingly focusing on a modern understanding of people and culture. This forms the basis for the transition from traditional personnel development to future-focused, strategic personnel planning.

Our approach encompasses all areas – from training, to the development and support of managers, through to proactive succession planning. With this change, we are laying the foundations for successfully overcoming future challenges and securing our long-term competitiveness with qualified and committed employees.

ESRS 2
SBM-3

Material IROs

Impact*	Classification	Time horizon
Vocational training MEDICE provides training in various professions, enabling young people to embark on a qualified career with good prospects for the future.	**Current, positive impact**	**Short-term, medium-term, long-term**
Training and development MEDICE offers a comprehensive range of training courses for the workforce.	**Current, positive impact**	**Short-term, medium-term, long-term**
Training and development opportunities Under the MediCampus umbrella, MEDICE offers a comprehensive range of professional development opportunities, including sports and creative courses, for all employees both in Germany and at all international locations.	**Current, positive impact**	**Short-term, medium-term, long-term**

** See note on risks and opportunities on page 22.*

GRI 3-3
ESRS S1-1
ESRS S1-5

Concept and objectives

In the MEDICE Health Family, employees have a wide range of doors open to them with a variety of career prospects. We give all employees room to develop their own potential. Through internal and external training, we ensure that the regulatory requirements of the pharmaceutical industry are consistently met.

Unlocking and nurturing employee potential is not only part of our holistic People & Culture transformation strategy, but also a conscious and deeply rooted aspect of our corporate philosophy. Our employees' knowledge and motivation are among our most important resources. We therefore ensure we preserve and continuously improve their skills and abilities in the medium term. To this end, we are continuously expanding our individual training programmes with internal and external courses, including internationally.

Part of the concept involves creating transparency in development planning by systematically identifying internal successors and preparing talented employees for future needs. All key positions are covered through deputisation arrangements and a permanent succession plan. Succession planning will focus on the generational change expected to take place in the medium term. This involves the transfer of knowledge and a shift of mindset towards internationalisation. To achieve this, we are focusing our training and personnel development on the areas of onboarding and talent management, including the development of future managers.

Constructive, respectful communication in HR management is also key to improving individual competences and team effectiveness. Our systematic employee dialogue includes development meetings
GRI 404-2 between managers and employees. In these discussions, topics such as professional experience, behavioural skills, technical expertise, potential indicators, performance and career development are covered. On the basis of this dialogue, employees have access to numerous training and development opportunities to enable them to respond specifically to their own needs and those of the company.

We offer special programmes for our managers to continuously develop and improve their skills. These also cover knowledge of our ethical standards, as well as cultural diversity when working internationally. In addition, we aim to continue strengthening the leadership skills of our managers through targeted development initiatives. Equal opportunities for men and women are a firmly established principle in our approach to employee development. The composition of management is another aspect of the People & Culture concept in the medium to long term. This will ensure that we retain valuable experience and market knowledge, while at the same time giving us the opportunity to integrate innovative management approaches from other companies and sectors.

A dynamic environment and constant change call for new expertise, the development of additional skills and the adoption of new methods. In-company training and development are key to personal and professional growth. We therefore actively support our employees in this area.

10.9

average number of training hours per employee MHF

ESRS S1-13

Measures and results

Development planning

We will identify key positions throughout the company in order to secure long-term succession through targeted internal development or external recruitment. Succession candidates should be informed internally at an early stage and in a transparent manner and prepared for transformation processes in their future areas of responsibility through appropriate development measures. Our systematic employee dialogue was further strengthened at all levels and remains a central element of our HR management.

GRI 404-2 **MediCampus**

At our MediCampus, we bring together all training and development opportunities for our employees – including those at international sites – and offer seminars, activities and events on a wide range of work-related topics. Employees have the opportunity to attend training seminars and events free of charge, such as in the areas of IT, AI, languages and methodological skills. The options are continuously adapted and expanded on the basis of employee feedback, changing markets and cultural mindshift.

Training and development

Our training programmes provide employees with the specialist knowledge they need to support customers and users as competent partners throughout every stage of the customer relationship. All employees take part in the mandatory training courses, as well as role-specific training. In addition to internal training courses, employees have the opportunity to take part in specialist external training and development programmes.

Career entry opportunities

At MEDICE, we offer various ways for people to launch their career. For example, we provide vocational training in a variety of professions, including chemical laboratory technician, industrial electrician, industrial clerk, industrial mechanic, warehouse logistics specialist, machine and plant operator, media designer and pharmaceutical technician.

In addition to apprenticeships, career entry is also possible through various forms of permanent employment, dual study programmes, voluntary or mandatory internships, student jobs, project and thesis work, or temporary roles. The range of fields is as diverse as one would expect from an internationally active company. They include production and logistics, business intelligence, database development, IT security, risk and compliance management, communication and product management.

Training fairs and events
As the MEDICE Health Family, we take part in a variety of training fairs and information events to give school pupils in particular an insight into the diverse career and development opportunities that we offer.

In October 2024, for example, we had the opportunity to present the MEDICE Health Family's wide range of training courses as part of the 'Technology Week' series of events organised by the Association of German Engineers (VDI). The technology Week offers school pupils an excellent opportunity to find out about various professions and companies in the region. A different company presents itself in the format each day.

Supporting our trainees
Our trainees have various opportunities to get involved in initiatives to complement their training. For example, as part of the Energy Scouts initiative of the South Westphalia Chamber of Commerce and Industry at Hagen (SIHK), our apprentices take part in a series of specialist workshops in which they learn how energy and resources are used within companies and where potential for improvement can be identified. This knowledge was put into practice by two Energy Scout teams in various projects at MEDICE. In 2024, the Energy Scouts worked on optimising a cooling system, for example.

ESRS S1-13

Facts and figures

Personnel development

- **27 trainees in total**
- **199 external in-person seminars attended as part of personnel development**
- **91 external online seminars attended as part of personnel development**
- **8 in-house seminars for various departments**
- **65 participants in part-time study programmes**

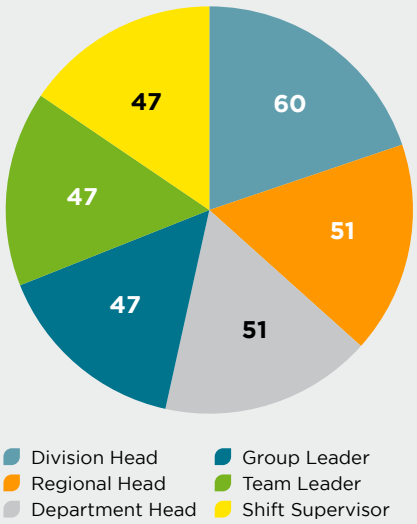
MediCampus

GRI 404-1

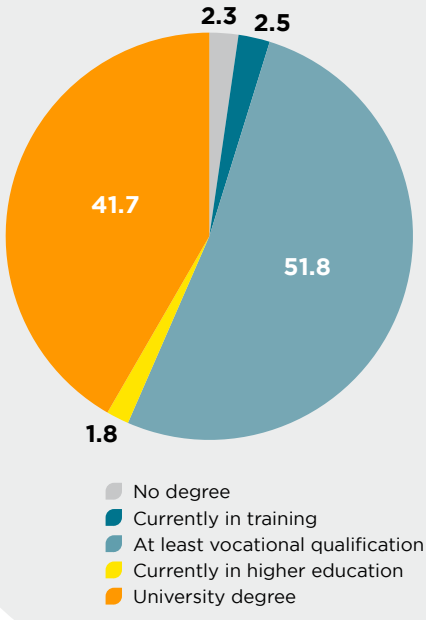
- **Average number of training hours per employee 10.90**
- **208 courses with a completion rate of 82%**
- **16 lectures with the involvement of the MEDICE Health Family subsidiaries**
- **2,075 registrations**
- **1,458 registrations for other training courses**
- **Number of MediCampus training hours (skills, experts, IT, etc.) 1,081 hours**

AVERAGE AGE OF MANAGERS AT MEDICE

ESRS S1-6



QUALIFICATION LEVEL MEDICE*



* Calculation based on 1,016 employees.

Sustainable value chain

Context

GRI 3-3

GRI 2-23

We are committed to ecologically and socially responsible corporate governance and expect the same from our suppliers and business partners. We also expect our employees to observe the principles of ecological, social and ethical behaviour and to integrate these into the corporate culture. In addition, we endeavour to continuously optimise our business activities and our products and services in terms of their sustainability, and we ask our suppliers to contribute to this in the sense of a holistic approach. Our principles are set out in our Supplier Code of Conduct, which forms part of our contractual agreements.

Material IROs

ESRS 2
SBM-3

Risk	Classification	Time horizon
Human rights violations in the supply chain An international expansion strategy could lead to labour rights within the supply chain not being sufficiently taken into account. Failure to act could lead to violations of the increasing requirements of the German Supply Chain Due Diligence Act (LkSG), potentially resulting in legal consequences and reputational damage for the company.	**Risk**	**Short-term, medium-term, long-term**

Concept and objectives

GRI 3-3
ESRS S2-1
ESRS S2-5

ESRS G1-1
ESRS G1-2

Our current Supplier Code of Conduct serves to ensure transparent communication with suppliers, so that expectations and guidelines are clearly defined on both sides. In addition, we foster mutual understanding to enable sustainable collaboration. We aim to source responsibly while helping our suppliers to improve both their own sustainability performance and ours.

The Supplier Code of Conduct is based on national laws and regulations, as well as international conventions. These include the Universal Declaration of Human Rights of the United Nations, the Children's Rights and Business Principles, the United Nations Guiding Principles on Business and Human Rights, the International Labour Standards of the International Labour Organization (ILO), and the United Nations Global Compact.

MEDICE uses a self-assessment questionnaire to check compliance with the standards and regulations stated in the Supplier Code of Conduct. In addition, the company reserves the right to conduct sustainability audits at suppliers' production sites. MEDICE also reserves the right to take appropriate measures against suppliers who do not fulfil these requirements, which can ultimately include the suspension or termination of the business relationship.

ESRS S2-2
ESRS S2-3
ESRS S2-4

Measures and results

As part of the GMP concept, regular supplier qualification audits are carried out. These followed the 'GMP/GXP 2024 audit plan' in the reporting period. In this context, the company conducts its own external audits, third-party audits and audits of the Joint Audit Initiative (JAV). The JAV is a non-profit organisation consisting of pharmaceutical companies in German-speaking countries, including MEDICE. Its purpose is to save time and reduce costs by conducting supplier audits jointly. The audit reports are made available to the shareholders free of charge, which also leads to a reduction in redundant audits at suppliers.

GRI 308-1
GRI 308-2
GRI 414-1
GRI 414-2

In 2024, a total of 75 audits (2023: 71 audits) were conducted remotely or on site. All audited suppliers were approved or requalified by MEDICE. In 2024, 17 external PV partner audits were conducted (2023: 17), 14 of which took place in the EU/EFTA region and 3 outside the EU. MEDICE has also been carrying out external PV partner audits for Schaper & Brümmer since 2023. Eight EU/EFTA audits were conducted there.

MEDICE has prepared for the requirements of the German Supply Chain Due Diligence Act (LkSG), as the MEDICE Health Family employs more than 1,000 people. The project was completed in full within the scheduled 2023/2024 timeframe by MEDICE's LkSG team.

ESRS S2-5

Facts and figures

GRI 407-1
GRI 408-1
GRI 409-1
GRI 411-1

- **In 2024, a total of 75 audits were carried out remotely or on site.**
- **For the reporting period, we are not aware of any cases of child, forced or compulsory labour in the supply chain or violations of the rights of indigenous peoples. Furthermore, we are not aware of any production sites or suppliers where the right to freedom of association and collective bargaining could be threatened.**
- **100% of the audited suppliers were approved or requalified by MEDICE.**

GRI 414-1

- **In the 2024 reporting period, no suspected violations of our Supplier Code of Conduct were reported.**
- **We use our Integrity Tool to analyse our top 100 suppliers, who account for around 90% of MEDICE's purchasing volume.**
- **No supplier site is located in a country with an increased risk of child labour.**

Healthcare

GRI 3-3
GRI 203-1
GRI 203-2

Context

Our products serve healthcare in general and make a significant contribution to demonstrably improving the state of health and quality of life of our patients, not only through pharmacological medicinal products, but also through innovative multimodal healthcare solutions. Ensuring availability and continuous development are among our core responsibilities.

In times of globalised but fragile supply chains, security of supply is a much-discussed topic. The MEDICE Health Family contributes to this through the production and development of high-quality medicinal products and integrated healthcare solutions at the company's established sites in Iserlohn and Ringelheim and is aware of its responsible role in the value chain. That is our understanding of 'Made in Germany' – genuinely manufactured in Germany, not merely approved there on paper. It ensures that the treatments are effective and well tolerated.

ESRS 2
SBM-3

Material IROs

Impact	Classification	Time horizon
A healthier world MEDICE's products and services contribute to the health and well-being of those affected and their environment and make a contribution to healthcare.	**Current, positive impact**	**Short-term, medium-term, long-term**
Availability of medicines As a German provider with stable, resilient and largely European supply chains, MEDICE helps ensure a secure supply of medicines for the population through its strong delivery capability.	**Current, positive impact**	**Short-term, medium-term, long-term**
Digital health products Digital and evidence-based healthcare products have a positive impact on patients' recovery processes.	**Current, positive impact**	**Short-term, medium-term, long-term**
Digitalisation in the healthcare sector Digitalisation in the healthcare sector has a positive impact on the efficiency of healthcare provision.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Healthy nutrition The indication-based nutritional concepts complement the existing substance-based and digital therapy approaches and contribute to general healthcare.	**Potential, positive impact**	**Short-term, medium-term, long-term**
Health education MEDICE makes a significant contribution to enhancing the health discourse by providing comprehensive information (training and educational events).	**Current, positive impact**	**Short-term, medium-term, long-term**
Affordability MEDICE's highly efficient processes, extensive vertical integration and carefully maintained supplier relationships reduce overall costs and thereby help to make our products affordable in international markets.	**Current, positive impact**	**Short-term, medium-term, long-term**

Opportunities	Classification	Time horizon
Gaining market share through an integrated therapeutic approach By expanding the existing product range to include complementary nutritional concepts and digital services, MEDICE is increasingly pursuing an integrated therapeutic and therapy-supporting approach. This gives MEDICE the opportunity to secure or gain market share in existing markets.	**Opportunity**	**Short-term, medium-term**
Resilient supply chains and delivery capability By increasingly securing access to strategically important raw materials, security of supply can be guaranteed in the long term, even in the event of changes to market structures such as supplier consolidations or other geopolitical influences. This makes the company more competitive, strengthens resilience in times of crisis and enhances the security of healthcare provision.	**Opportunity**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS S3-1
ESRS S3-5

Concept and objectives

Our desire to improve people's health and lives in as many areas as possible is what drives us each day. With our integrated healthcare solutions, we optimise treatment for patients at every stage of their illness.

MEDICE is transforming itself from a traditional pharmaceutical manufacturer into an integrated healthcare company with digital health applications and indication-led nutritional concepts. We contribute to the resilience of healthcare by enhancing our own ability to adapt in a world defined by volatility, uncertainty and complexity – through international expansion, the growth of our established product portfolio and the development of innovative, multimodal therapy concepts. We aim to provide high-quality and safe healthcare. Promoting a healthy life for people of all ages and improving their well-being is one of the Sustainable Development Goals (SDG 3) defined by the United Nations. The MEDICE Health Family makes a special and inherent contribution to this in the domestic market and internationally by helping to ensure the provision of healthcare.

ESRS S3-2

The rapid pace of digitalisation and the call from practitioners and patients for interdisciplinary, patient-centric therapy concepts are changing the demands on the pharmaceutical industry and what is expected of healthcare. We continuously analyse the needs of practitioners and patients in each indication area. Evidence-based therapy solutions are developed in vertical and horizontal innovation processes involving the cross-sectional areas of expertise. With these integrated healthcare solutions and their ongoing development, MEDICE is creating a new dimension in healthcare. At the same time, we are also contributing to broad-based healthcare through our ongoing internationalisation. We provide effective, high-quality products and therapy concepts for an increasing number of people. Cost-reduction aspects in production are offset by rising expenses for regulatory authorisation processes and compliance with national regulations.

Affordability of medicinal products

As a pharmaceutical company manufacturing in Germany, MEDICE faces higher costs for energy, personnel, quality assurance and administrative processes than manufacturers producing in the Far East. It is therefore not surprising that more than three-quarters of the medicinal products available in Germany are now produced in the Far East, and only the final release takes place in Germany in order to be able to declare 'Made in Germany'. Manufacturing costs and pricing policy are therefore crucial for us in global competition. We aim to continuously

monitor and reduce the cost of goods sold (COGS). To this end, we invest heavily in efficiency measures at our locations.

GRI 201-1 We aim to further strengthen the customer's existing perception of value for money. To achieve this, we work on pricing strategies in a structured manner and use specific market analyses to incorporate the opinions of our stakeholders and how they respond to price changes.

Health is a valuable asset worldwide. Since the price of a product reflects the value or benefit from the customer's point of view, the willingness to pay for effective medicines that provide relief in the event of illness is generally high. Nevertheless, the issue of affordability is much more relevant in many countries around the world than in relatively affluent industrialised countries. As a result, there is a particular focus on manufacturing costs and therefore greater flexibility in pricing. In strategic sourcing, price levels on the European markets are a key factor – particularly for certain active ingredients that are supplied by oligopolies or even monopolies.

MEDICE benefits from a strong procurement setup. We manage the constant availability of active ingredients through long-term supplier relationships characterised by a high degree of flexibility. This stable network, which avoids short-term ad hoc purchases, helps reduce overall costs and thus supports the affordability of our products in international markets. On the active ingredient side, spontaneous changes are hardly possible due to the pronounced regulation in the GxP context.

Availability of medicines and public health

As a German manufacturer, MEDICE assumes responsibility for strengthening the supply of medicines. Shortening supply chains helps to increase security of supply at continental level. This is a key factor for public health. Forecasting also has a significant influence on the availability of medicines. MEDICE uses demand analysis methods and strategies for adapting flexibly to market changes, such as in the event of supply shortages among competitors. These aspects are integrated into its risk and opportunity management, including with regard to regulatory changes.

The increasing complexity of global supply chains and growing geopolitical tensions can have a major impact and lead to supply shortages. We aim to further reduce our dependence on individual suppliers of active ingredients through strategic purchasing in order to become more independent on the supplier side. We GRI 204-1 therefore try to maintain the share of our order volume with European supplier partners at over 90%. We are investing extensively at the Iserlohn and Salzgitter sites in order to further optimise the required structures in terms of delivery capability and efficiency. With a high level of vertical integration at our production sites, we ensure high supply reliability in our markets and pay particular attention to maintaining sufficient stocks of active ingredients in particular. This ties up capital and places a noticeable strain on our working capital, but ultimately safeguards our ability to deliver. By pursuing this location strategy and integrating sustainability aspects into our business strategy, we hope these factors will also be recognised as criteria in health insurance tenders. We can see that these practices are already being implemented in some other European countries. In the German market, sustainability aspects have so far played a very subordinate role in tenders.

Health education

MEDICE makes a significant contribution to enriching GRI 413-1 the health discourse with an extensive programme of training and educational events. You can find out more about this in the material topic 'Access to information'.

ESRS S3-4 Measures and results

In 2024, the MEDICE Health Family continued to systematically drive forward its transformation into an integrated healthcare company and thereby made a significant contribution to ensuring healthcare provision both nationally and internationally. By strategically expanding our portfolio in the existing therapeutic areas of Mental Health and Renal Care (nephrology and urology), as well as in Primary & Consumer Care (PCC, OTC/OTX), through innovative, evidence-based medicinal products, digital solutions and nutritional concepts, we are making a significant contribution to the advancement of healthcare provision.

Internationalisation

Improving global access to effective and safe healthcare solutions is at the heart of everything we do. In 2024,

we further strengthened our international activities in both the over-the-counter (PCC, OTC/OTX) and prescription (Rx) segments. Through targeted regulatory authorisations and product launches, we help close existing care gaps and sustainably improve medical care in additional markets.

Expansion of existing indication fields
With the market launch of a novel drug in 2024, we expanded our portfolio to include a modern, orally available treatment option for patients with chronic kidney disease who suffer from anaemia. The product is easy and convenient for patients to use in everyday life and thereby makes an important contribution to improving the quality of life of a particularly vulnerable patient group.

Digital healthcare
In the reporting year, Medigital worked continuously on the further development of digital companion apps to horizontally supplement existing substance-based products. In addition, Medigital develops its own digital health applications (DiGAs) to supplement the current portfolio of medicinal products and ensure integrated healthcare.

In November 2024, MEDICE concluded a strategic licence agreement with a leading global developer of digital healthcare solutions. As part of this collaboration, MEDICE is handling the marketing of a digital therapy application in Germany that is specifically designed to support adults with attention and concentration disorders (ADHD).

The targeted expansion of digital healthcare solutions is a useful complement to pharmacological care. Digital health applications (DiGAs) are making an important contribution to the transformation of the healthcare system. They enable personalised treatment options that help close gaps in care and strengthen patients' autonomy, and which are available anytime, anywhere.

Gastrointestinal health
There has been a growing global focus on microbiome research in recent years. Findings from science and research emphasise the relevance of the gut microbiome and its influence on health and the development of diseases. In this field, the MEDICE Health Family focuses on developing innovative health programmes to promote the microbiome and gastrointestinal health. Research results from the collaboration with the Luxembourg Institute of Health (LIH) on the microbiome, nutrition and the effects on intestinal health already form the important basis of the MEDIBIOM programme.

The close integration of patients' health needs, experience from medical practice and new findings from microbiome research enables us to provide integrated health concepts for patients and treating physicians. By supporting the entire intestinal barrier, the MEDIBIOM programme promotes gastrointestinal health from the ground up and is therefore cause-oriented. We guide patients through the synergistic programme – including with digital solutions such as the MEDIBIOM app and our supporting phytonutrient products.

Given the relevance and potential of this area of health, Theralution will be fully integrated into the MEDICE Health Family in 2025.

Facts and figures

- **Number of regulatory authorisations 2024, global: 57**
- **Satisfaction survey conducted as part of internal events in the PCC area with more than 55,000 healthcare professionals: Score 1.1**

Corporate citizenship

GRI 3-3
GRI 203-1
GRI 203-2

Context

People's health is at the heart of our corporate identity. Rooted in North Rhine-Westphalia and connected to the world, almost 1,200 employees and an extensive international network of doctors, pharmacists and scientists work every day on new, pioneering medicinal products, ideas and care concepts for a healthier world.

ESRS 2
SBM-3

Material IROs

Impact	Classification	Time horizon
Regional sponsorship and social commitment By strengthening local communities and promoting regional development, MEDICE contributes to the common good as a family-owned company with local roots.	**Current, positive impact**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS S3-1
ESRS S3-5

Concept and objectives

The three pillars of our social commitment are rooted in our holistic understanding of health. Our goal is to strengthen social cohesion in the region through our cultural, social and environmental commitment and thereby support the social and ecological basis for health in the long term. This is because MEDICE does not view health in isolation as a medical matter, but instead focuses on the interrelated and mutually influencing dimensions of health – physical, mental, social and environmental. These, in turn, form the structural basis for our social and regional initiatives.

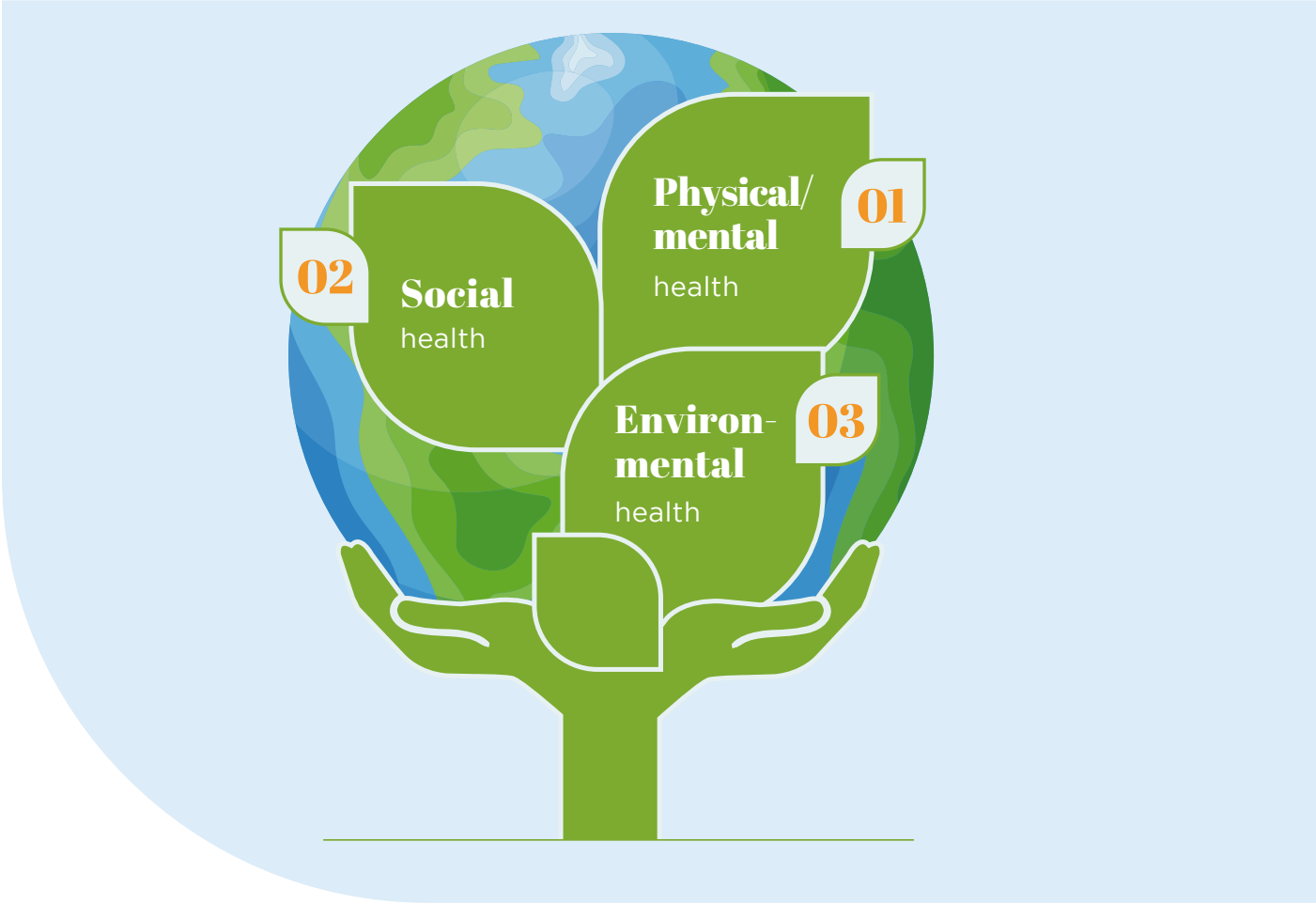
> **Business activities inevitably have an impact on society. That is why aligning our business operations with our social commitment is of great importance to us.'**
>
> Dr. med. Dr. oec. Richard Ammer

Measures and results

GRI 413-1
ESRS S3-4

Promotion of regional culture
One focus is on promoting the coexistence of people in the region. A key objective of our support in this area is to preserve and increase cultural diversity.

Orgelstiftung Bauernkirche
The start of the 'OrgelGlanzLichter' organ concert series initiated by the Pütter-Ammer family marks the continuation of a project close to the heart of Dr. Sigurd Pütter, who was among the second generation of the family to leave his mark on MEDICE. The renovation of the Bauernkirche country church and the donation of the newly built Grenzing organ were among the last major projects that Dr. Sigurd Pütter made possible through his tireless commitment. The four-manual organ, inaugurated in 2019, offers organists almost unlimited performance possibilities.



Elite and grassroots sport
We are involved in a wide variety of sports. Whether in ice hockey, basketball, football, tennis, table tennis or equestrian sports, we support the valuable work of sports clubs that bring people together and promote an active lifestyle.

Iserlohn Roosters
Our partnership with the Iserlohn Roosters offers an ideal opportunity to strengthen team spirit among our employees. Team events that offer employees the chance to attend ice hockey matches together are always very popular.

Iserlohn Kangaroos
We are proud sponsors of the Iserlohn Kangaroos basketball squad. The values that sport teaches, such as social responsibility, team spirit and fairness, are all part of our corporate culture. In the children's and youth categories, the MEDICE Cup has been held for several years and has evolved into the MEDICE World Championship.

Katja Pütter-Ammer Foundation
Initial plans to establish the Katja Pütter-Ammer Foundation were made in 2024. The foundation will focus on preventing psychological stress in children by providing targeted support for teachers and educational professionals.

GRI 203-1
GRI 203-2

Facts and figures

- **Donations and grants for charitable organisations and associations in euros: 124,550.00 €**
- **Sponsorship expenditure in euros: 210,935.00 €**

Product quality and product safety

GRI 3-3

Context

Product quality and product safety for the benefit of our customers and patients are among the key material topics for the MEDICE Health Family and its stakeholders in the ESG context. As a third-generation family-owned company, we take our responsibility towards our target groups and patients very seriously.

We are therefore continuing to focus on expanding the central company headquarters in Iserlohn and the facilities of Schaper & Brümmer in Salzgitter in order to guarantee consistently high quality and security of supply for our customers.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Health and well-being Through the innovative development, production and distribution of evidence-based therapy solutions for the treatment of specific diseases – from onset through to acute symptoms – MEDICE makes an effective contribution to improving the quality of life of affected patients and their social environment. MEDICE thereby has a significant influence on the health and well-being of patients.	**Current, positive impact**	**Short-term, medium-term, long-term**
Product quality and safety (GxP) MEDICE contributes to responsible clinical research. Closely monitored product quality ensures the corresponding level of product safety for patients.	**Current, positive impact**	**Short-term, medium-term, long-term**
Risk	**Classification**	**Time horizon**
International PV regulation The increasing internationalisation of business processes is expanding the regulatory requirements for the work of pharmacovigilance. Ensuring the regulatory competence of distribution and PV partners represents a general risk.	**Risk**	**Short-term, medium-term, long-term**
Social media screening for reports of adverse reactions to medicinal products and medical devices A growing social media presence increases the effort required to screen social media channels for information on adverse reactions to medicinal products or medical devices. Despite established due diligence processes, there remains a risk that reports may not be forwarded, or not forwarded in a timely manner.	**Risk**	**Short-term, medium-term, long-term**
Pharmacovigilance training Due to increasing regulatory requirements in pharmacovigilance, there is a risk that, without adequate employee training, reporting and evaluation processes may not always be carried out correctly and in compliance with regulations.	**Risk**	**Short-term, medium-term, long-term**

GRI 3-3
ESRS S4-1
ESRS S4-5

Concept and objectives

Patient safety

The Health Family is committed to working for a healthier world. To this end, MEDICE maintains continuous dialogue with industry target groups such as doctors, pharmacists and researchers. Our patients and their health and safety are at the centre of this exchange.

The Medical department provides essential support in the regulatory authorisation process for pharmaceutical products. Applying ethical standards, we focus on the safety and efficacy of our products, which must be proven by preclinical and clinical assessments. As MEDICE is not a traditional research company in the

pharmaceuticals sector, but generally uses established active ingredients that have already been developed, preclinical studies are a rare exception and only take place within the framework of legal requirements. Of course, all active ingredients and finished products pass through the required process stages up to regulatory authorisation.

GRI 2-23
GRI 416-1

GxP concept (Good Manufacturing Practice GMP/GxP)

Quality management (QM), with its range of highly specialised and closely interlinked quality assurance and quality control measures, is of utmost importance to MEDICE as a pharmaceutical company. The overriding objective is to prioritise patient safety in every application.

The pharmaceutical industry is subject to the GxP concept. GxP is the collective term for quality and compliance standards covering specific regulated areas. All GxP guidelines are designed to ensure safety, quality and traceability in regulated processes, so that products are effective, safe and consistent.

This includes, for example:

GMP =Good Manufacturing Practice

GDP =Good Distribution Practice

GCP =Good Clinical Practice

GEP =Good Engineering Practice

GVP =Good Pharmacovigilance Practice

GACP =Good Agricultural and Collection Practice

GAMP =Good Automated Manufacturing Practice

Within the Medice Health Family, compliance with GxP requirements is ensured by various clearly designated specialist departments, each of which has primary responsibility for its specific GxP area within the quality management system. Each of these departments defines, documents and monitors the associated processes within its area of responsibility. MEDICE's quality management system thereby ensures that the strict regulatory requirements from the applicable national and international GxP guidelines are properly implemented internally by the specialist departments and can be verified at any time in an inspectable manner to continuously guarantee the high quality of our products. Quality assurance in the GMP and GDP areas begins as early as the supplier selection stage. All GMP/GDP-compliant suppliers are subject to the QS supplier qualification process. Purchasing may only order from QS-approved suppliers. A corresponding supplier qualification system has been established for this purpose, which also includes the auditing of the relevant manufacturers and service providers.

The Quality Management/Quality Assurance (QM/QA) department provides comprehensive systems and specifications for the implementation of quality assurance processes. These serve as the basis for official inspections, external audits and internal audits and must be documented in a comprehensible form. Digitised process descriptions, which are stored in the electronic document management system, are used for structuring and ensuring traceability. Documentation is structured in successive levels – from management handbook chapters and derived procedural instructions to detailed standard operating procedures (SOPs).

The Quality Control (QC) department is responsible for testing and releasing production batches for the market. As part of the goods-in process, it inspects all deliveries to ensure that the agreed quality specifications are met. This applies to all raw materials, packaging materials, intermediates and finished products.

ESRS S4-2
ESRS S4-3

Pharmacovigilance

Pharmacovigilance is an important aspect of patient safety. It is defined as all activities that deal with the detection, assessment, understanding and prevention of adverse drug reactions or other drug-related problems. The primary objective of pharmacovigilance is to protect people from harm caused by the adverse effects of medicinal products and to promote their safe and effective use. Pharmacovigilance thereby contributes to the protection of patients and public health.

The main tasks of the Pharmacovigilance department are to evaluate reports of suspected adverse reactions to MEDICE products after regulatory authorisation and launch, and to continuously monitor the risks in relation to the benefits of each medicinal product. This regularly involves processing and evaluating adverse event reports and other safety-relevant information in accordance with a structured and highly regulated process. In this way, we ensure that risks are proactively minimised and communicated accordingly. The continuous monitoring of the risk-benefit ratio extends over the entire life cycle of a medicinal product. The processes are set out in standard operating procedures (SOPs) for pharmacovigilance.

Pharmacovigilance at MEDICE therefore has the task of implementing the strict requirements of European regulations in an inspectable manner to ensure our products are always safe. These include the guidelines of the International Council for Harmonisation (ICH), the European Medicines Agency (EMA) and the Good Pharmacovigilance Practice (GVP) guidelines.

Synergies through exchange with Schaper & Brümmer
Regular meetings are held between the pharmaceutical laboratories to share information. Due to the high level of expertise at Schaper & Brümmer, the analysis of phytopharmaceuticals is being relocated to Salzgitter. In return, we are leveraging MEDICE's international marketing authorisation expertise to support the market expansion of Schaper & Brümmer products.

ESRS S4-4

Measures and results

Quality assurance and control processes for patient safety
Without our qualified employees at our sites, it would be impossible to develop integrated healthcare products that meet market needs and uphold the highest international standards. Guaranteeing the customary, closely monitored product quality for the benefit of our customers is of utmost importance. MEDICE has established a comprehensive quality management system (QMS) that fulfils all legal and regulatory requirements, as well as the international requirements relating to quality, efficacy and safety. The QMS also ensures that the requirements of the applicable DIN EN ISO 13485 standard for medical devices are fully implemented.

The 'Qualified Person' according to Section 15 of the German Medicines Act (AMG) and Directive 2001/83/EC plays a central role within the company. They are responsible for ensuring that all pharmaceutical regulations are complied with during production, testing and batch release. MEDICE has appointed the legally required qualified persons for this purpose and integrated them into the corresponding areas of responsibility.

For the area of medical devices, the role of Person Responsible for Regulatory Compliance (PRRC) has also been established in accordance with Article 15 of Regulation (EU) 2017/745 (MDR). At MEDICE, this responsibility is organised in a shared structure, with clearly defined duties assigned to several qualified individuals. This ensures that all regulatory requirements for the safety and performance of medical devices are met at all times and are demonstrably implemented as part of the QMS.

Good Manufacturing Practice (GMP)
The required GMP standards are complied with. This guarantees the consistently high quality of our products and the seamless documentation of all activities from receipt of the raw material to the final inspection of the finished product. A quarterly Quality Circle is held as a quality management review in accordance with EU GMP guidelines. Within this framework, the relevant heads of department coordinate current and regulatory issues and report on KPIs. The management team attends the meetings and is also informed in writing about the content and results discussed.

As part of our international expansion, preparatory measures for regulatory authorisations have been significantly expanded. Depending on whether Mutual Recognition Agreements (MRAs) – agreements on the mutual recognition of regulatory inspection systems – are in place, inspections by international authorities can also be expected. In addition, as a result of internationalisation, the number and scope of external audits conducted by international distribution partners have increased in order to meet their quality standard requirements.

In the course of international expansion, the preparatory measures for regulatory authorisations have been strategically expanded. Depending on the existence of Mutual Recognition Agreements (MRA), inspections by international authorities can still be expected.

At the same time, the number of external audits by international distribution partners has increased significantly due to specific requirements for quality standards. The company will continuously monitor these developments and, if necessary, take targeted measures to fully comply with the regulatory requirements. In particular, this includes the strategic adjustment of resources in the GOP area to ensure sustainable compliance and competitiveness.

GRI 416-2 **Pharmacovigilance**

Information on potential side effects or other risks when using a MEDICE product is received from studies, literature, doctors, pharmacists or other industry target groups, as well as from patients directly or via MEDICE employees. In addition, the structured analysis of possible dialogue formats, including social media channels, has also served as a source of side effects or other risks for some time. Some of these are screened by MEDICE employees or recorded with the support of filter tools. The email address *drugsafety@medice.de* is available for persons wishing to send their own reports to MEDICE's Pharmacovigilance department. Pharmacovigilance is responsible for the scientific and medical evaluation of these reports and for forwarding them to the authorities and MEDICE's international partners in accordance with regulations and contracts.

Pharmacovigilance is also responsible for the qualified and compliant exchange with health authorities on patient safety issues relating to MEDICE products. This can take place in the form of requests from authorities or in the context of periodically prepared safety reports.

GRI 416-1 Safety-relevant information received and identified by MEDICE Pharmacovigilance is evaluated both individually and on a regular, consolidated basis as part of signal management, with a focus on identifying new risks or new information relating to known risks. This serves to identify new risks as early as possible and to inform patients and healthcare professionals promptly.

In 2024, it was decided to introduce a new PV database in Pharmacovigilance with the aim of making case processing more efficient, particularly in light of the expanding product portfolio and the increasing demands resulting from growing internationalisation. The new PV database went live in February 2025.

In addition, the Pharmacovigilance department regularly reviews the medical and scientific data with regard to new information on the safety of MEDICE medicinal products. It also evaluates this information in terms of significant risks and any resulting pharmacovigilance or risk-minimisation measures that should be implemented to protect patients. Pharmacovigilance negotiates pharmacovigilance agreements with partners and subsidiaries in order to establish and maintain international standards and processes for MEDICE products in compliance with the regulations. These standards and processes are continuously reviewed for deviations and analysed to determine the need for corrective and preventive actions. This deviation and CAPA (Corrective and Preventive Action) management includes not only MEDICE's partners and subsidiaries, but also the company's internal processes and standards.

Pharmacovigilance audits of subsidiaries and MEDICE partners are also carried out regularly to check the conformity of the agreed processes and ensure patient safety. Furthermore, MEDICE's pharmacovigilance system is regularly inspected by authorities such as the Federal Institute for Drugs and Medical Devices (BfArM).

Own indicators

Facts and figures

Complaint rate due to pharmaceutical and technical defects

- **At 0.003‰ (2023: 0.005‰), the rate was well below the target value of <0.01‰. This corresponds to three complaints per million products sold.**

Rate DC process/production orders

- **Target value: <6.0%**
- **Actual value: 4.9%**

Service quality

GRI 3-3

Context

In a digitally connected healthcare market that we are helping to shape with innovative and integrated health solutions, the service related to medicines and other products and services is a decisive success factor. Reliability and delivery capability have always been key criteria in the healthcare sector. Speed and efficiency, coupled with personal availability and agile flexibility, are decisive to ensuring our future viability.

The company's development into an integrated, internationally positioned healthcare group is closely linked to customer satisfaction and a strong service orientation for the benefit of our customers.

ESRS 2
SBM-3

Material IROs

Impact*	Classification	Time horizon
Customer satisfaction The needs-based provision of services related to the pharmaceutical product is of great importance and ensures customer satisfaction and commercial success. This applies to the patients who depend on the reliable availability of our products and services, to our target groups of doctors, pharmacists and hospitals, and to our wholesale customers.	**Potential, negative impact**	**Short-term, medium-term, long-term**

** See note on risks and opportunities on page 22.*

GRI 3-3
ESRS S4-1
ESRS S4-5

Concept and objectives

Customer satisfaction
With our service cloud, we respond flexibly to customer enquiries from the market. We aim to process enquiries within one day, from receipt to completion. For returns and complaints, we need slightly longer due to the coordination processes with external service providers.

Another important factor influencing customer satisfaction is accessibility. The personal availability of the hotline staff from Monday to Friday between 8:00 a.m. and 6:00 p.m. is complemented by a 24/7 chatbot that can be used to check order status and other information. By ensuring constant availability, we achieve good satisfaction ratings. The main users are pharmacies, pharmaceutical wholesalers, hospitals, key accounts and partners of our new business units, who contact us with a wide range of enquiries.

Service
Customer orientation is a key priority for the MEDICE Health Family. This goes hand in hand with a strong service orientation aimed at maintaining and enhancing customer satisfaction, which we measure in a structured way. In the area of customer service, we aim to meet the highest standards in terms of quality and flexibility, and to achieve high process reliability and cost efficiency. Delivering on time and in line with our customers' needs is extremely important to us.

The aim of our integrated logistics concepts is to enhance overall performance in shipping and distribution. This will make us even faster and more reliable and enable us to leverage synergies to increase our service quality.

One example is the expansion of our new distribution centre, which was completed at the end of 2024 and put into operation in 2025. This step enables us to implement solutions that address the strong growth momentum and increasing internationalisation of our business.

In addition, we see the in-house management of logistics as a logical step in the further development of our customer relationship management. With the MEDICE Health Family platform, we are currently

developing a central point of contact that will offer added value and products for end customers, pharmacies, doctors and practice teams. In the long term, the platform is to become a hub that brings together all information, services, products and functions in one place.

ESRS S4-4

Measures and results

Structurally, enquiries from Germany and Austria are handled within one service unit, while enquiries from all other countries are processed by our International Division. A service cloud enables optimised service management through the structured analysis of enquiry content.

When our central logistics infrastructure is completed and put into operation in 2025, we will be able to meet the highest standards of quality and flexibility while ensuring process reliability and cost efficiency. Through in-sourcing in the area of goods dispatch, we can now exert greater influence over sustainable, service-oriented logistics concepts. The investment in the expansion of our distribution centre was necessitated by the strong growth momentum and increasing internationalisation of our business. Plans are in place to further expand the logistics operations.

Own indicators

Facts and figures

Delivery reliability (OT and OTIF)

The OT (on-time) value indicates the percentage of orders delivered to the customer at the correct time. The OTIF (on-time in-full) value reflects the proportion of orders that were fulfilled with the desired quantity and quality at the first attempt. ‘Complete’ and ‘on time’ are defined on the basis of the customer’s original order. When determining the OTIF rate, the actual delivery is compared with the original order data. The defined OTIF target in 2024 was 95% (2023: 95%). The target was not achieved in 2024.

Delivery accuracy (DA)

Delivery accuracy indicates how many orders were delivered without incidents resulting in incomplete or delayed deliveries. As with the OTIF calculation, this figure is expressed as a ratio of the total number of orders. The defined DA target in 2024 was 95% (2023: 95%). The target was not achieved in 2024. As a high OTIF value or delivery accuracy is closely linked to a high level of customer satisfaction, we have already taken investment measures to significantly improve this in the future.

Total returns rate

The total returns rate is made up of various return reasons, which we analyse in detail. The defined target for the returns rate was <1.5% in 2024 (2023: <1.5%). This was narrowly missed.

Total number of enquiries received by the Customer Service Centre in 2024

> 100,000 customer enquiries (since early February 2024, when data collection and documentation in the service cloud began)

Percentage of customers who rated the service process: 0.09%

Marketing and labelling

GRI 3-3

Context

The marketing and labelling of medicinal products are subject to legal due diligence requirements. Advertising restrictions play an important role from both a risk and compliance perspective. In addition to the German Act Against Unfair Competition (UWG), there are further specific legal provisions governing the advertising of medicinal products. Of particular relevance is the German Drug Advertising Act (HWG), which regulates product-related advertising for prescription-only and pharmacy-only medicinal products, and to some extent for medical devices. MEDICE actively promotes appropriate communication practices in the pharmaceuticals sector to ensure the quality of advertising claims or product information.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Responsibility in sales and marketing Irresponsible product communication, exaggerated claims of efficacy or a lack of transparency can result in unfair competition that harms consumers, competitors and the public interest.	**Potential, negative impact**	**Long-term**
Risk	**Classification**	**Time horizon**
Compliance breaches related to communication on DiGAs Due to the strict and extensive regulatory framework governing the promotion of DiGAs in this emerging business area, there is a risk that marketing materials will not fully comply with regulatory requirements. This could result in a compliance breach.	**Risk**	**Short-term, medium-term, long-term**

GRI 3-3
GRI 417-1
ESRS S4-1
ESRS S4-5

Concept and objectives

We aim to place products on the market strictly in accordance with the specifications defined in the regulatory authorisation process. In addition to pharmaceutical qualities and effects, this also includes product labelling and consumer information.

ESRS S4-2

Information on the packaging and the packaging insert is strictly regulated and forms part of the regulatory authorisation process. It is therefore closely monitored internally and externally. As part of the GxP concept, it is subject to the management principles and audits already described at various points in this report.

In addition to complying with statutory requirements, MEDICE follows the 'Kodex für Arzneimittel und Kooperation im Gesundheitswesen e.V.' (AKG Code), published by AKG e.V., the largest organisation for voluntary self-regulation in the pharmaceutical industry.

This code defines the framework governing how communication with healthcare professionals (HCPs) may be conducted and is a key instrument in combating corruption in the healthcare sector. Some of our foreign subsidiaries have also committed to their country-specific pharmaceutical codes.

To establish a Group-wide minimum standard and take account of the corruption and reputational risk in this area, a global guideline on dealing with HCPs has been drawn up, which – unless a country-specific pharmaceutical code of conduct specifies stricter rules – represents a kind of minimum standard for all MEDICE companies.

MEDICE itself actively influences communication practices in the pharmaceuticals sector. For example, the Head of Legal and IP has served as the Deputy Chairman of INTEGRITAS (association for ethical advertising of medicinal products) for years. MEDICE has implemented a structured approval process involving various specialist departments in order to guarantee the quality of the advertising claims made or the necessary product information at all times.
In 2023, MEDICE took over the sales activities of Schaper & Brümmer and now also oversees the related communication and labelling.

ESRS S4-4

Measures and results

A digital product information management software (PIM) was implemented at MEDICE in the 2022 financial year. The aim of this platform is to improve the quality and consistency of product data through centralised data processing and archiving. The platform also enables the initiation of audit-proof approval workflows, such as for the aforementioned mandatory texts for HCPs or consumers.

Individual marketing campaigns are also approved via this platform by various departments such as Medical, Sales and Legal. Expanding the scope of the product texts already recorded and saved is an ongoing process. The platform is currently being rolled out step by step for all products in the respective sales countries.

Facts and figures

GRI 2-27
GRI 206-1
GRI 417-2

- **In 2024, a preliminary injunction was issued against MEDICE in one case (2023: two cases) relating to non-prescription products, requiring the company to refrain from using certain advertising claims in future.**

Access to information

GRI 3-3

Context

Every year, the MEDICE Health Family organises a large number of events at the company's Iserlohn site and, above all, in hotels and other event locations. This enables the necessary professional exchange with our stakeholders. We attach great importance to regularly informing our stakeholders about relevant product-related information, changes to our product portfolio and new scientific indication-related findings and studies. We see this not only as an essential part of our responsibility as a manufacturer of medicinal products, but also as a tangible contribution to shaping the wider pharmaceutical and medical discourse.

Our commitment to organising these events responsibly stems not only from intrinsic motivation, but also from our desire to demonstrate our holistic understanding of health.

ESRS 2
SBM-3

Material IROs

Impact*	Classification	Time horizon
Provision of information at specialist HCP events MEDICE contributes to the supply of information and thus to people's health by providing comprehensive training and information to physicians, pharmacists and pharmacy technicians during numerous specialist events and online training courses.	**Positive, current impact**	**Short-term, medium-term, long-term**
Communicating our holistic understanding of health through sustainable events By organising sustainable events, developing sustainable promotional items for the food and non-food sectors and providing healthy and sustainable catering for employees and guests, MEDICE acts as a multiplier to raise awareness of resource efficiency, climate change and environmental protection among customers. This strengthens the overarching umbrella brand 'The Health Family' in the sense of an integrated understanding of health and helps to make customers and patients more environmentally aware.	**Positive, current impact**	**Short-term, medium-term, long-term**

** See note on risks and opportunities on page 22.*

GRI 3-3
ESRS S4-1
ESRS S4-5

Concept and objectives

Provision of information
Our goal is to meet the highest information standards in relation to our healthcare solutions and to provide a wide range of information resources for our target groups. The Medical department, organised into three specialist teams, provides the scientific and professional foundation for this work. Within a process underpinned by standard operating procedures (SOPs), the Information Officer ensures that product information based on scientific evidence is communicated in compliance with all legal requirements.

Communicating our integrated understanding of health
The ongoing development of concepts for sustainable events gives us the opportunity to convey our values, standards and credibility to stakeholders even more effectively through this communication channel. Within the market, there is already a growing awareness of this topic – from the choice of venue and travel arrangements to the selection of food and beverages and the materials used.

ESRS S4-4

Measures and results

Provision of information

The Medical department offers expert responses to medical enquiries, primarily from doctors and pharmacists, but also from end customers. Through qualified Medical Advisors, it engages in professional dialogue with these target groups.

Another task of the Medical department is to publish its own scientific findings in specialist journals and to translate both these and other current, relevant publications into training and educational content. These materials are carefully tailored for our own field staff as well as for various industry target groups, ensuring the content is adapted to their specific formats and needs.

As part of train-the-trainer programmes, both internal and external experts receive ongoing information and training to enable them to engage knowledgeably with healthcare professionals (HCPs). The Medical department also supports industry symposia held as part of national and international specialist conferences and presents study data on MEDICE medicinal products in the context of medical training events.

Each year, hundreds of information events are held with relevant stakeholders from the specific indication areas of our product portfolio and beyond. In this way, we ensure access to information about our own products while also creating spaces for mutual knowledge transfer. This can serve as a catalyst for new innovations. When organising in-person events, attention is already given to existing sustainability certifications when selecting the venue. Online-only formats or hybrid events are also organised to limit the negative impact on the environment.

Communicating our integrated understanding of health

To coordinate information related to event participation, MEDICE operates its own microsite, which also allows participants to book a Deutsche Bahn event ticket, for example. The aim is to make it easier to travel to the event by public transport rather than by car. Car pools can also be coordinated via the microsite.

In addition, the events organised by MEDICE at the Iserlohn site are reviewed according to sustainability criteria. A holistic approach is pursued within this framework. To this end, MEDICE operates in defined focus areas that take social, ecological and economic aspects into account. The aim of this measure is to gradually reduce the environmental impact in terms of emissions intensity and resource consumption.

Own indicators ESRS S4-2

Facts and figures

- **As a way of providing information, we maintain close dialogue with specialist partners at conferences and organise numerous specialist conferences ourselves to exchange information.**
- **In 2024, a total of 1,432 (2023: 960) events were held with more than 23,650 (2023: 29,500) participants.**

Data protection

GRI 3-3

Context

Advancing digitalisation is a key driver of efficiency, innovation and competitiveness at MEDICE. We make targeted investments in modern software solutions, the optimisation of internal processes and the secure, structured exchange of necessary information. The focus is not only on technical performance, but also on the protection of sensitive data.

Through a comprehensive data protection management system, MEDICE ensures the safety of personal data, the protection of privacy, the respect of personal rights and the upholding of the constitutional right to informational self-determination. The responsible handling of health and customer data is a core element of MEDICE's identity. A loss of sensitive customer or patient data can have long-term and often irreversible consequences for those affected, which is why this risk is given particularly high priority.

ESRS 2 SBM-3

Material IROs

Impact	Classification	Time horizon
Data protection MEDICE handles sensitive customer and user data. A data breach or the loss of customer or patient data represents a potential negative impact and can have serious consequences for those affected. For this reason, the highest level of care is exercised in this area, although isolated incidents can never be ruled out entirely.	**Potential, negative impact**	**Long-term**
Risk	**Classification**	**Time horizon**
Data protection PV database The use of the PV database inherently carries the risk of a data leak, which could result in a compliance breach under the GDPR and could therefore be penalised with fines.	**Risk**	**Short-term, medium-term**
Data protection DIGAs/digital products The collection or entry of sensitive health data in apps (Medigital, MEDICE) inherently entails the risk of a data leak, which could result in a GDPR compliance breach and be subject to penalties or fines. There is also a risk of reputational damage if this data is not adequately protected and/or becomes publicly accessible.	**Risk**	**Short-term, medium-term**
Data protection **Clinical trials, observational studies and research projects** The extensive collection and processing of sensitive data (such as health data or information on ethnicity) in the context of clinical trials, observational studies and other research projects that are subject to special data protection requirements inherently entail the risk of a data leak, which could result in a GDPR compliance breach and lead to penalties or fines.	**Risk**	**Short-term, medium-term**

GRI 3-3
ESRS S4-1
ESRS S4-5

Concept and objectives

The aim in the context of data protection is to strengthen the trust of patients, customers, HCPs, employees and business partners in data protection at MEDICE as the basis of our integrated healthcare solutions and essential study and research projects. In addition, the focus is on reducing risks in connection with data protection breaches and penalties.

In the area of data protection, all requirements under the GDPR are met. Patient data is handled with the utmost care. This applies to all data in connection with studies, as well as areas such as pharmacovigilance and the digital products of the MEDICE Health Family. MEDICE pursues a comprehensive data protection concept that ensures the protection of personal data in all areas of the business. In accordance with the legal requirements, a Data Protection Officer (DPO) has been appointed, who is additionally supported in technical matters by a Data Protection Coordinator. All employees can contact the data protection team at any time with questions and concerns. The data protection team is also closely involved in the implementation of new software and apps, as well as prior to the launch of clinical trials, observational studies and other research projects involving the collection and processing of personal data. All employees receive regular training on data protection.

ESRS S4-4 Measures and results

An authorisation concept based on the 'need-to-know' principle was implemented for the PV database, strictly limiting access to personal data to authorised individuals. The data is stored in encrypted form to prevent unauthorised access as far as possible. Regular audits are carried out to ensure continuous compliance with data protection standards – all employees receive comprehensive training to foster a high level of data protection awareness.

In the area of digital products and health applications, MEDICE strictly adheres to the requirements of the GDPR and the DIGA Regulation, particularly the principles of data minimisation and purpose limitation. To protect the privacy of users, only the personal data required for the respective purpose is processed. Measures to ensure data minimisation are supported by ongoing monitoring and process adjustments in order to comply with current data protection requirements at all times.

In the case of clinical trials, observational studies and research projects, MEDICE processes only pseudonymised data if these are carried out on behalf of MEDICE by a contract research institute or a test centre, thereby largely eliminating any direct link to individuals.

When MEDICE conducts observational studies or product tests itself, participants' personal data (such as consent forms and contact details) is stored separately from the pseudonymised survey and test data, with appropriate access protection in place. Only the pseudonymised data is used for evaluating the observational studies and product tests, thereby largely excluding any direct link to individual participants.

MEDICE also ensures that data protection standards are adhered to and continuously improved in this area through regular employee training and technical checks. The consistent authorisation concept and data encryption help prevent data protection incidents and strengthen the trust of those affected.

Facts and figures

- **In the 2024 reporting year, no reportable offences were identified and no fines were imposed.** GRI 418-1

ANNEX

ESRS IRO-2

ESRS content index

MEDICE reports based on the ESRS for the period from 1 January 2024 to 31 December 2024.

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	Disclosure obligations		page	Comment
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	E3-5	Anticipated financial effects from material impacts, risks and opportunities related to water and marine resources		Not yet collected
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	E4-3	Actions and resources in relation to biodiversity and ecosystems policies and targets	53	
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	E4-5	Metrics on impacts related to biodiversity and ecosystem change	53	
	E4-6	Anticipated financial effects from material impacts, risks and opportunities related to biodiversity and ecosystems		Not yet collected

	Disclosure obligations		page	Comment
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	S3-2	Processes for engaging with affected communities about impacts	20, 73	
	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	36	
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GRI 305-3
ESRS E1-6

Accounting methods and sources of emission factors

Scope 3 categories	Accounting methods	Sources of emission factors
3.01 Purchased goods and services	Hybrid: Spend-based method Activity-based method	Exiobase, 2019 U.S. Government (EPA) ecoinvent database (version 3.11) OpenIO Canada UK Government (BEIS/DEFRA 2024 V1.1) Market Economics Limited
3.02 Capital goods	Spend-based method	Exiobase, 2019 U.S. Government (EPA) OpenIO Canada UK Government (BEIS)
3.03 Fuel- and energy-related activities	Activity-based method	UK Government (DEFRA 2024 V1.1) Carbon Footprint Ltd. 2023 Federal Environment Agency
3.04 Upstream transportation and distribution	Supplier-specific method Activity-based method	UK Government (DEFRA 2024 V1.1) MEDICE Scope 3 calculation 2023
3.05 Waste generated in operations	Activity-based method	ecoinvent database (version 3.11) Transport emissions from service providers
3.06 Business travel	Supplier-specific method Activity-based method	CO2 value calculation by MEDICE Exiobase, 2019 U.S. Government (EPA) UK Government (DEFRA 2024 V1.1) Market Economics Limited
3.07 Employee commuting	Distance-based method	UK Government (DEFRA 2024 V1.1)
3.08 Upstream leased assets	Activity-based method	UK Government (DEFRA 2024 V1.1) Carbon Footprint Ltd. 2023
3.09 Downstream transportation and distribution	Distance-based method Scenario-based method	UK Government (DEFRA 2024 V1.1)
3.11 Use of sold products	Scenario-based method Distance-based method	MEDICE Scope 3 calculation 2023
3.12 End-of-life treatment of sold products	Activity-based method	ecoinvent database (version 3.11)

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GRI 2-5

External assurance
No external assurance was conducted.

Editorial notes
MEDICE Arzneimittel Pütter GmbH & Co. KG reports in accordance with the GRI Standards and aligns its disclosures with the European Sustainability Reporting Standards (ESRS). The overview of the GRI disclosures (GRI content index) is not included in this report but instead provided in a *separate annex*. The overview of the disclosures pursuant to ESRS 2 IRO-2 (ESRS content index) can be found on *pages 90 et seq.*.

GRI 2-3

This sustainability report is the second published by MEDICE Arzneimittel Pütter GmbH & Co. KG as part of its annual reporting cycle. The reporting period corresponds to the financial year from 1 January 2024 to 31 December 2024. In some cases, more recent information up to the editorial deadline in September 2025 has been included and clearly indicated.

For the sake of readability, gender-neutral and inclusive language has been used throughout this report. For personal pronouns, the singular 'they' refers equally to all genders.

ESRS
BP-1 5a
ESRS
BP-1 5b i+ii

System limits
The reporting of MEDICE Arzneimittel Pütter GmbH & Co. KG was prepared on a consolidated basis and includes the scope of consolidation of companies over which a controlling influence can be exercised, as shown in the diagram on *page24*. The scope of consolidation for the annual financial statements and the sustainability statement are the same, unless otherwise indicated in connection with specific disclosures. The information from the following subsidiaries has not yet been fully incorporated due to their recent integration into the Group: Schaper & Brümmer, Germany; Spain; China.

GRI 2-2

ESRS 2
BP-1 5c

This sustainability report takes into account the material impacts, risks and opportunities of the MEDICE Health Family across its value chain. Sustainability aspects of both upstream and downstream activities have been carefully identified and assessed as part of the materiality analysis.

ESRS 2
BP-1 5d

The option has been exercised to omit information relating to intellectual property, know-how or innovation results.

ESRS 2
BP-1 5e

No exemptions from reporting requirements due to deviations in national legislation have been applied.

ESRS 2 BP-2 9a

Time horizons

The base year for all relative disclosures of development processes is the 2023 financial year, unless explicitly stated otherwise.

In preparing this sustainability statement, MEDICE applies the time horizons defined in ESRS 1

a) for the short-term time horizon: the period used by the company as the reporting period in its financial statements,
b) for the medium-term time horizon: the period from the end of the short-term reporting period referred to in point (a) up to five years, and
c) for the long-term time horizon: more than 5 years.

ESRS 2 BP-2 10 a-d

Estimates relating to the value chain

In some cases, data on the upstream and downstream value chain have been estimated using indirect sources such as sector averages or other proxy data.

ESRS 2 BP-2 11 a+b

Estimates, sources of uncertainty and underlying assumptions are mentioned accordingly in the respective chapters.

ESRS 2 BP-2 13 a-c

Changes to sustainability information

The following changes occurred in the preparation and presentation of sustainability information compared with the previous reporting period: For several metrics, we have transitioned from the GRI requirements to the ESRS framework.

GRI 2-4 ESRS 2 BP-2 14 a-c

Reporting errors in previous reporting periods

Despite careful editing of the report, an excessively high value was calculated and reported for category 3.01 'Purchased goods and services' in the first publication of the Sustainability Report 2023 when determining Scope 3 emissions. This was corrected in an updated version dated 13 March 2025. The related metrics were also revised accordingly. The comparative metrics used in this report (*see page 46/47*) reflect the updated figures.

ESRS 2 BP-2 15

Disclosures pursuant to other legal requirements

MEDICE has included information in this sustainability statement that is based on other legal requirements under which we are obliged to disclose sustainability information, or on generally recognised sustainability reporting standards and frameworks.

In addition to the ESRS standards, this sustainability report also takes into account the GRI framework.

ESRS 2 BP-2 16

Inclusion of information by means reference

No ESRS disclosure requirements have been incorporated by reference.

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