

**Werfen, S.A.**  
**and subsidiaries**

Independent Verification Report  
Consolidated Non-Financial Information Statement  
31 December 2023



## A free translation from the original in Spanish

*This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.*

## Independent verification report

To the shareholders of Werfen S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2023 of Werfen S.A. (Parent company) and subsidiaries (hereinafter "Werfen" or the Group) which forms part of the Werfen's consolidated management report.

### Responsibility of the directors of the Parent company

The preparation of the SNFI included in Werfen's consolidated management report and the content thereof, are the responsibility of the directors of Werfen S.A. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the *Sustainability Reporting Standards* of the *Global Reporting Initiative* ("GRI Standards") selected as per the details provided for each matter in the table "APPENDIX I. Table of reference to the requirements of Law 11/2018" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of Werfen S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

### Our independence and quality management

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

Our firm applies current international quality standards and maintains, consequently, a quality system that includes policies and procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory provisions.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

### Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors (“Instituto de Censores Jurados de Cuentas de España”).

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of Werfen that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the Werfen personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2023, based on the materiality analysis carried out by Werfen, taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2023.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2023.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2023 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.



**Conclusion**

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of Werfen S.A. and its subsidiaries, for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of GRI selected as per the details provided for each matter in the table "APPENDIX I. Table of reference to the requirements of Law 11/2018" of the aforementioned Statement.

**Use and distribution.**

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

PRICEWATERHOUSECOOPERS AUDITORES, S.L.

Original in Spanish signed by  
Jorge Joaquín Azofra Lluch

21<sup>th</sup> March 2024

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**WERFEN, S.A. AND SUBSIDIARIES**  
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**Business Model**

Werfen, S.A. (the “Company” or the “Parent Company”) was incorporated in Barcelona on February 26, 1981, under the name Grupo CH Werfen, S.A. In 2007, it changed its name to WerfenLife Group, S.A., and in 2014, it changed its corporate name once again to WerfenLife, S.A. Finally, in June 2022 it changed its name to its current one, Werfen, S.A. Its registered office is at Plaça Europa nº 21-23, L’Hospitalet de Llobregat (Barcelona).

The Parent Company’s main business activities is the formation of companies and the acquisition of equity holdings, either on its own behalf or on behalf of a third party. The Parent Company heads a group of companies (the “Group” or “Werfen”). Werfen is a multinational group of companies engaged in the research, development, manufacture and distribution of specialized products in the health and life sciences. With a direct presence in more than 30 countries and ongoing and major investments in research, development and innovation, Werfen is currently a world leader in its specialized market segments. In addition, the Parent Company provides services to the various companies that form part of Werfen, such as services relating to senior management, legal and tax advice, communication, and financial systems.

The main subsidiaries of Werfen, S.A. are the following:

- **Instrumentation Laboratory, S.p.A.**, based in Milan (Italy), whose main business activities include the production of reagents for specialized diagnostics and the sale and supply of reagents and instruments for clinical diagnosis to hospitals, medical laboratories, and distributors.
- **Werfen Italy Investments, S.R.L.**, based in Milan (Italy), which groups together the equity holdings in most of the subsidiaries that operate in the Specialized Diagnostics segment, previously held by the company Instrumentation Laboratory, S.p.A.
- **Instrumentation Laboratory, Co.**, based in Bedford, Massachusetts (USA), whose main business activity is the research, development, manufacture and sale of specialized diagnostic instruments and reagents for use mainly in hospitals and clinical laboratories.
- **Biokit, S.A.**, based in Lliçà d’Amunt, Barcelona, whose main business activity is the manufacture and sale of reagents for analysis in the medical and healthcare field.
- **Inova Diagnostics, Inc.**, based in San Diego (USA), whose main business activity is the research, development, and production of reagents in the area of autoimmunity and the supply and sale thereof to hospitals, clinical laboratories, and distributors.

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- **Werfen España, S.A.U.**, based in L'Hospitalet de Llobregat, Barcelona, whose main business activity is the supply and sale of instruments and reagents for specialized diagnostics to hospitals and clinical laboratories in the Spanish market.
- **Werfen Medical Device Co, Ltd. (Beijing)**, based in Beijing, China. Its main business activity is the sale of instruments and reagents for clinical diagnosis in the Chinese market.
- **Immucor Inc.**, based in Norcross, Georgia (USA), whose main business activity is the research, development, manufacture and sale of diagnostic products for transfusions in hospitals, donor centers, and clinical laboratories.
- **Immucor GTI Diagnostics, Inc.**, based in Waukesha, Wisconsin (USA), whose main business activity is the research, development, manufacture and sale of diagnostic products for transplants, mainly used in hospitals.
- **BioArray Solutions Ltd.**, based in Warren, New Jersey (USA), whose main business activity is biotechnology research and development for transfusion and transplant products.

These latter three companies were incorporated in 2023 with the acquisition of Immucor. With this acquisition, Werfen incorporates a new business line corresponding to the Transfusion and Transplant market.

Werfen has two main lines of business:

- Specialized Diagnostics (IVD)
- Medical Devices

In fiscal year 2023, Specialized Diagnostics accounted for approximately 91.75% of Sales (90.5% in 2022). This business segment consists in the research, development, manufacture and distribution of diagnostic systems used in hospitals and clinical laboratories. Its products include instruments, reagents, and software, as well as quality controls.

The second line of business, Medical Devices, accounted for approximately 8.25% of Sales in 2023 (9.5% in 2022). Its business activity is focused on the marketing of a wide range of products in the fields of medical devices and life sciences and also encompasses the company's own line of dosing devices and elastomeric pumps for therapeutic infusion.

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Werfen's total Sales is broken down by geographic area as follows:

	<u>2023</u>	<u>2022</u>
North America	33%	28%
Western Europe	36%	40%
Eastern Europe, Middle East, and Africa	6%	6%
Latin America	7%	7%
Asia-Pacific	18%	19%

Werfen's main areas of specialization, by business unit, are the following: Hemostasis, Acute Care, Transfusion, Autoimmunity, and Transplant.

Werfen is the world leader in Hemostasis with approximately 30% of the market. This division has experienced an increase of 0.6% in constant currency (a 3% decrease in 2022 compared to 2021). Likewise, Werfen ranks second in market share in the Acute Care Diagnostics market. This division grew by 9.1% in 2023 in constant currency (3.2% in 2022). Werfen also holds the second position in the Autoimmunity market, with approximately 19% of the market. This division grew by 8.0% in 2023 in constant currency, after having grown by 5.8% in 2022. Finally, with the acquisition of Immucor, Werfen has also reached the second position in the Transfusion and Transplant markets.

The Group has ten main research, development, and manufacturing centers located in:

- Bedford, Massachusetts, USA
- Orangeburg, New York, USA
- San Diego Autoimmunity, California, USA
- San Diego Whole Blood Hemostasis, California, USA
- Lliçà d'Amunt, Barcelona, Spain
- Norcross, Georgia, USA
- Waukesha, Wisconsin, USA
- Warren, New Jersey, USA
- Munich, Germany
- Sant Esteve de Sesrovires, Barcelona, Spain



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**Code of Ethics**

Werfen has a Code of Ethics approved by its Board of Directors, which sets out the guidelines governing the ethical behavior of Werfen's executives and employees in their daily work, with regard to their relationships and interactions with all its stakeholders. The guidelines for action cover issues such as corruption and bribery, respect for people, professional development, equal opportunities, relationships with collaborating companies, health and safety at work, and respect for the environment.

Werfen has joined the United Nations Global Compact, reinforcing its commitment to the Global Compact's principles in the areas of human rights, labor, the environment, and anti-corruption.

The Code of Ethics is published on the corporate website (<https://www.werfen.com/es/es/werfen-compliance>). It compiles and presents the guiding principles, values, and ethical commitments that govern the performance of business activities and management of the businesses of all Group companies.

Werfen's values are:

- **Integrity.** We strive to display open, honest, and ethical behavior in all relationships with our customers, employees, suppliers, partners, the general public, and government agencies.
- **Respect for people.** We value the contribution, thoughts, ideas, differences, and diversity that others contribute, and we show the utmost respect for everyone we deal with.
- **Honesty and humility.** We try to be open, honest, and trustworthy and we listen to all those with whom we communicate, while building relationships of trust, both inside and outside the organization. We aspire to be humble in how we approach our work and accomplishments.
- **Leadership and management.** We want to inspire and motivate our employees in their work by harmonizing their goals with the Werfen Vision and Strategy through frequent formal and informal communications.
- **Teamwork.** We know that we all make a unique contribution to the business, and we work together to achieve our common goals, while helping others along the way and striving to achieve high levels of performance in everything we do.
- **Achievement of results.** We all take responsibility for achieving success and delivering results at an individual and team level. Knowing what is expected of us, we strive to excel in everything we do.

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- **Quality and excellence.** All our practices, processes, and systems are designed to achieve quality results that exceed the expectations of all our stakeholders. We work to the strictest standards in everything we do, and we hold others responsible for achieving the same standards of excellence.
- **Customer centric.** We involve our customers throughout the product development cycle to ensure we deliver real value with our portfolio of solutions. We provide them with the support they need through constant communication, and we do all of this because, behind every sample, there is a human being.

All these values are designed to achieve a common goal: improving patient care and maintaining Werfen's good reputation and name, for the benefit of all.

All Werfen employees must successfully complete an online course on the standards of the Code of Ethics. This course is conducted once a year for all new employees.

The main points developed in the Code of Ethics are:

- Werfen values
- Werfen employees: recruitment, training, responsibilities, and conflicts of interest, among others.
- The relationship with customers, suppliers, and public administrations.
- Werfen products
- The environment, health, and safety
- The Ethics Channel.

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**Compliance Manual**

Werfen has had a Compliance Manual since 2018. It consists of a set of policies that describe the desired and expected behavior of everyone who forms part of Werfen. These policies are being deployed and include mitigating actions for the most significant risks. The most notable policies are:

Description	Objective
Anti-corruption policy	The purpose of this policy is to establish the guidelines for action that all Werfen companies must follow in order to avoid the risks of any form of corruption in business.
Anti-discrimination and anti-abuse policy	This defines Werfen's commitment to establishing a policy of equal treatment and opportunities in recruitment processes, professional training, professional development, working conditions, etc.
Policy on environmental risk management	This ensures that the activities of Werfen's companies comply with the current regulatory framework on environmental protection.
Policy on general risk management measures	This defines the general organizational guidelines that Werfen adopts in order to generate or improve an organizational culture based on ethical and regulatory compliance, in order to create greater security for employees, shareholders, and other stakeholders.
Anti-money laundering policy	This guarantees that applicable laws on the prevention of money laundering and terrorist financing will be fully respected in the development of Werfen's business activities.
Policy for managing the Ethics Channel and internal investigations	The purpose of this document is to establish the guidelines for action regarding queries and/or complaints received through the Ethics Channel.

These policies continue to be deployed, which means that they are being distributed to all areas of the organization involved in such aspects, complemented by training initiatives, according to the role and hierarchy of each member of Werfen.

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The controls defined in these policies have been included within the scope of work programs and the scope of Internal Audit testing.

All the policies that form part of the Compliance Manual are subject to periodic review to ensure they are constantly adapted to regulatory changes and to possible events that might affect their design or implementation, modifying the relevant protocols in each case and implementing the corresponding training actions.

**Risk management**

In accordance with the Risk Management Policy, the administrative bodies and senior management of the Group's entities adopt and promote a series of measures aimed at preventing, detecting and managing the risk factors faced by Werfen. These factors are identified and grouped according to the following types, which include issues that are developed in the following sections of this document (environmental, social, and personnel-related; anti-corruption and anti-bribery; human rights and social):

- a. Strategic and business risks.
- b. Operational and technological risks.
- c. Financial, credit, counterparty and fiscal risks.
- d. Compliance and criminal liability risks.
- e. Reputational risks.

Werfen's risk management model is based on four levels:

1. The main responsibilities of the business areas that face risks in the course of their daily activity are the following: i) applying the compliance model defined by the management body of Werfen companies, ii) identifying and reporting possible risks not considered in that model, and iii) reporting conduct that violates the provisions of the Werfen compliance model.
2. The main responsibility of the Compliance area is to define the regulatory and methodological framework for identifying, quantifying and managing compliance and criminal liability risks.

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3. The Risk Officer's main responsibilities are to: i) provide a global and standardized view of the organization's risk levels, using for this purpose an internal information and control system, and ii) ensure effective implementation of the model.

4. The Internal Audit area is responsible for verifying that the model is properly implemented and complied with.

**Ethics Channel**

Werfen has had an Ethics Channel since 2016, which serves as an additional risk control mechanism. It is a direct and confidential communication channel available to not only Werfen employees but also to other stakeholders who can use it to ask questions about compliance issues or to report possible breaches of the Code of Ethics or the internal policies that implement the Code.

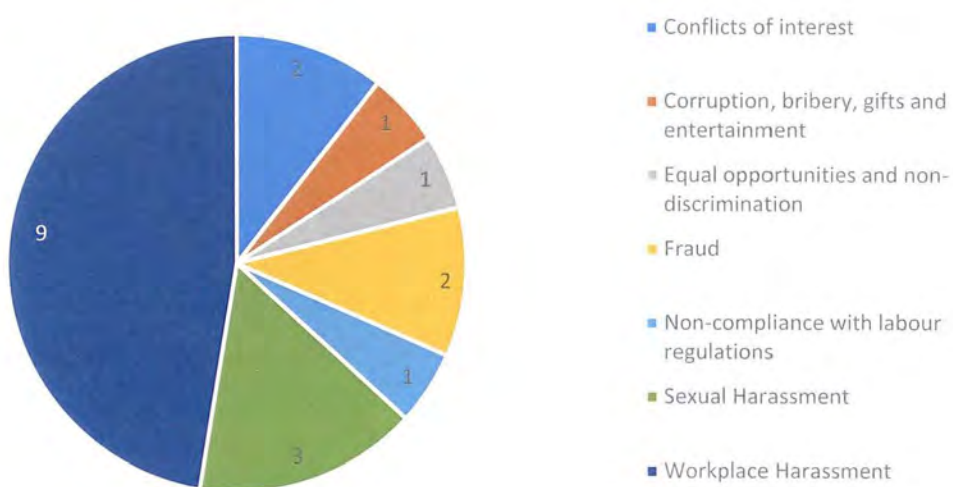
In relation to the management of breaches reported through the Ethics Channel, Werfen has updated its reporting management platform in accordance with European Union directive 2019/1937 on whistleblower protection and the transposition thereof into the Spanish legal system through law 2/2023. In this update, Werfen opens up the possibility of breaches being reported not only by Werfen employees but also by external third parties, and allows users to decide whether they wish to remain anonymous and to make their reports by voice. This new platform is now available at all Werfen companies, with the exception of Werfen GmbH, pending agreement with the legal representatives of the employees.

All issues raised are processed in accordance with the provisions of the Management Policies of the Ethics Channel and Internal Investigations, in order to investigate, resolve, and conclude the necessary measures.

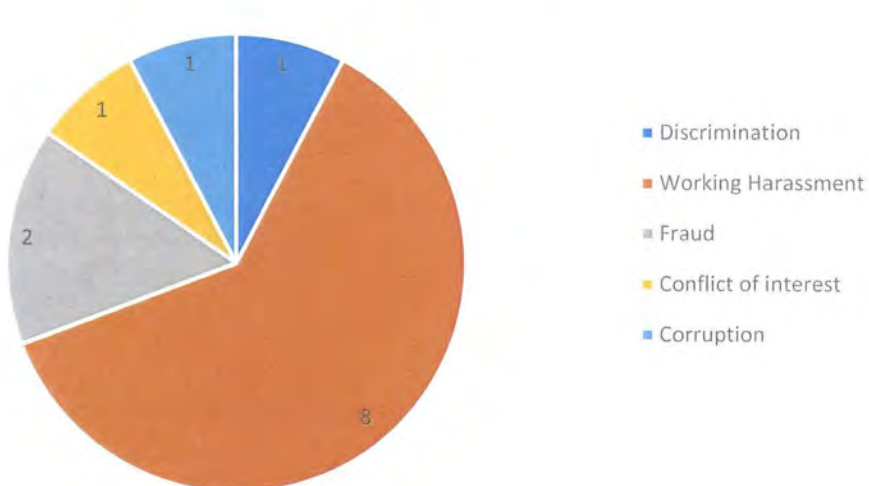
In 2023, 19 reports were received, of which 18 have been investigated and closed, and the remaining one is currently being investigated.

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Ethics Channel 2023



Ethics Channel 2022



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**Environmental aspects of the activity**

Werfen is aware of the need to manage and limit the potential environmental impact of its activities in the setting where they take place. The Group, therefore, pays special attention to protecting the environment.

The Environmental Risk Management Policy provides guidelines to ensure compliance with the regulatory framework on environmental protection, the compatibility of Werfen's activities with sustainable development, and attention to other social requirements on this subject. The Policy includes the following points:

- Aspects related to the Environmental Management System (responsibilities related to the system, integration into business processes).
- Commitment to using processes, materials, services, and energies that contribute to avoiding, eliminating, or reducing results that pollute or are hazardous to the environment, such as emissions, spills, radiation, noise and vibrations.
- Consideration of environmental issues when selecting suppliers.
- Special emphasis on proper waste management.
- Control activities.

With regard to the certification of the environmental management systems in accordance with ISO 14001, adapted to the 2015 benchmark, it should be noted that all the actions carried out during the fiscal year by the Group worldwide are aimed at rigorously complying with the regulations in force at all the facilities where the Group operates. Certification is subject to periodic reviews by the competent authorities of each country. All Werfen companies are ISO 9001/13485 certified, and the main production units, representing about 70% of Werfen's sales, are ISO 14001/2015 certified, including the production and research and development centers in Bedford and Orangeburg, USA, and the distribution centers at Tarancón, Spain, and Roncello, Italy.

As part of the ISO 14001/2015 analysis, reports are prepared, thereby identifying the main environmental aspects, as well as their impact, which is calculated based on an evaluation system that is described below:

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Description	
High	A significant environmental impact has been identified. Control processes or a management program is required.
Medium	A moderate environmental impact has been identified. It can be adequately controlled through existing work instructions, but additional control measures or management programs could be recommended.
Low	Little or no identified environmental impact. No additional control measures are required.

According to the preceding table, no aspects classified as High/Significant without associated control mechanisms have been identified at any of the main Werfen production units.

Werfen owns property, plant, and equipment for environmental protection amounting to 1,015,000 euros (436 thousand euros in 2022), and it has incurred expenses for environmental protection and improvement amounting to 2,146,000 euros (1,970,000 euros in 2022).

The total electricity consumption of all Werfen companies was 53.4 million kWh (48.1 in 2022). Of this consumption, 88% came from renewable energy sources (92% in 2022). The main reason for the increase in consumption and the decrease in percentage was the incorporation of Immucor's facilities, which had a lower percentage of renewable energy.

### **Social and employee-related issues**

For Werfen, it is essential to promote a quality work environment, based on respect, equal treatment and opportunities, diversity, and personal and professional development. The Code of Ethics sets out the guidelines that must govern the ethical behavior of all employees in their daily work and, specifically, in their relationships and interactions with all stakeholders.

Our employees are our greatest strength. For this reason, Werfen fosters professional skills, encourages motivation and supports diversity. We want Werfen to be a "workplace of choice" thanks to its:

- Business acumen.
- Product development pipeline.
- Personal and professional growth and development opportunities.
- Pleasant working environment based on a spirit of teamwork, respect and consideration.



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- Honest people.
- Merit-based recognition.

Our actions are aimed at:

- Ensuring equal opportunities and non-discrimination for any reason in all actions targeted at selecting and recruiting new employees, giving priority to talent and teamwork, which are so necessary for the sustainable development of the business.
- Fostering the careers of our employees at Werfen within the talent management and teamwork model, while providing them with all the means and tools they need to strengthen their skills and competencies.
- Ensuring a motivating work environment that promotes the assimilation of a culture of effort, and transparently rewards individual and team initiative in relation to creation, development and innovation in the different areas in which Werfen operates.
- Promoting, facilitating and ensuring the effective implementation of flexibility mechanisms that make it possible to achieve work-life balance and thus favor the human and social development of people by guaranteeing an optimal organization of work time.
- Maintaining constant contact with employee representatives and social movements, thereby allowing feedback for decision making.

Werfen has a corporate software tool that helps it manage the aforementioned commitments, among other objectives.

Internal mobility is a basic pillar of our commitment to people, which is why opportunities for internal mobility is made available to employees through digital communication platforms.

### **Employment trends**

As of December 31, 2023, Werfen had a total of 7,095 employees (5,912 at December 31, 2022), a year-on-year increase of 20%. At December 31, 2023, the impact of the incorporation of Immucor on the number of employees was 1,080.

At December 31, 2023, Werfen employed 3,210 women (2,659 at December 31, 2022), equivalent to 45.2% of the total employees (45.0% in 2022). At December 31, 2023, Werfen employed 3,885 men (3,253 at December 31, 2022), equivalent to 54.8% of the total Werfen workforce (55.0% at December 31, 2022).

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The tables below show the distribution of employees by geographic area, age group and professional classification. The data refer to the final workforce for the year. There are no significant differences with the average workforce registered during the year. It should be noted that, although the subsidiary in New Zealand had no employees in 2022, it does have some this year, which is why it has been included in the report.

	2023		2022	
	Employees	%	Employees	%
China	342	5%	329	6%
Western Europe	2,808	40%	2,611	44%
Eastern Europe, Middle East, and Africa	66	1%	65	1%
Latin America	348	5%	347	6%
North America	3,142	44%	2,267	38%
Rest of Asia-Pacific	389	5%	293	5%
Total	7,095	100%	5,912	100%

	2023	2022
Under 30	913	733
Between 30 and 50	4,037	3,393
Over 50	2,145	1,786
Total	7,095	5,912

	2023	2022
Senior Management	117	108
Managers	701	507
Technical staff	4,631	3,848
Clerical workers	833	725
Production operators	813	724
Total	7,095	5,912

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The distribution of employees in 2023 and 2022 by country, gender and age group is the following:

Country	2023 employees			2023 employees by age group			
	Women	Men	Total	Under 30	30 to 50	Over 50	Total
Germany	139	132	271	18	136	117	271
Australia	20	25	45	5	28	12	45
Austria	2	9	11	1	3	7	11
Belgium	8	18	26	2	16	8	26
Brazil	46	39	85	12	65	8	85
China	130	212	342	37	301	4	342
Colombia	29	21	50	11	37	2	50
South Korea	25	29	54	4	41	9	54
Spain	827	855	1,682	148	1,046	487	1,681
France	47	65	112	14	63	35	112
Hong Kong	15	11	26	2	19	5	26
Hungary	3	7	10	0	3	7	10
India	12	100	112	8	96	8	112
Italy	157	2,582	415	30	217	169	416
Japan	24	97	121	0	70	51	121
Lithuania	5	8	13	1	5	7	13
Mexico	64	128	192	23	144	25	192
Netherlands	9	14	23	1	8	14	23
Poland	17	14	31	1	15	15	31
Portugal	72	73	145	6	93	46	145
United Kingdom	50	73	123	16	71	36	123
Czech Rep.	5	7	12	0	9	3	12
Switzerland	0	0	0	0	0	0	0
Thailand	7	6	13	13	0	0	13
Taiwan	6	12	18	1	12	5	18
USA	1,484	1,658	3,142	556	1,524	1,062	3,142
Uruguay	7	14	21	3	15	3	21
Total	3,210	3,885	7,095	913	4,037	2,145	7,095

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Country	2022 employees			2022 employees by age group			
	Women	Men	Total	Under 30	30 to 50	Over 50	Total
Germany	93	89	182	8	82	92	182
Australia	18	23	41	4	25	12	41
Austria	2	8	10	2	1	7	10
Belgium	8	17	25	4	13	8	25
Brazil	43	40	83	14	63	6	83
China	129	200	329	37	289	4	329
Colombia	32	21	53	11	39	3	53
South Korea	23	29	52	5	39	8	52
Spain	860	832	1,692	175	1,056	461	1,692
France	34	49	83	10	53	20	83
Hong Kong	13	9	22	1	18	3	22
Hungary	3	7	10	1	4	5	10
India	9	56	65	2	58	5	65
Italy	135	225	360	29	181	150	360
Japan	16	70	86	0	53	33	86
Lithuania	5	8	13	1	6	6	13
Mexico	59	133	192	27	142	23	192
Netherlands	7	14	21	0	7	14	21
Poland	17	14	31	1	16	14	31
Portugal	69	71	140	9	85	46	140
United Kingdom	40	58	98	15	56	27	98
Czech Rep.	4	7	11	0	10	1	11
Switzerland	0	0	0	0	0	0	0
Thailand	7	3	10	1	9	0	10
Taiwan	6	11	17	1	12	4	17
USA	1,020	1,247	2,267	373	1,063	831	2,267
Uruguay	7	12	19	2	13	4	19
Total	2,659	3,253	5,912	733	3,393	1,786	5,912

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The following tables present the results of the analysis of the types of contracts used in the Group, by gender, age and professional classification, as well as the classification by type of working day:

	Type of contract					
	2023			2022		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Women	3,088	122	3,210	2,533	126	2,659
Men	3,703	182	3,885	3,078	175	3,253
Total	6,791	304	7,095	5,611	301	5,912
%	96%	4%	100%	95%	5%	100%
	Type of contract					
	2023			2022		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Under 30	863	50	913	681	52	733
Between 30 and 50	3,795	242	4,037	3,155	238	3,393
Over 50	2,133	12	2,145	1,775	11	1,786
Total	6,791	304	7,095	5,611	301	5,912
	Type of contract					
	2023			2022		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Senior Management	111	6	117	101	7	108
Managers	674	27	701	475	32	507
Technical staff	4,398	233	4,631	3,622	226	3,848
Clerical workers	796	37	833	696	29	725
Production operators	812	1	813	717	7	724
Total	6,791	304	7,095	5,611	301	5,912

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	Type of Working Day					
	2023			2022		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Women	3,085	125	3,210	2,547	112	2,659
Men	3,871	14	3,885	3,239	14	3,253
Total	6,956	139	7,095	5,786	126	5,912
%	98%	2%	100%	98%	2%	100%

	Type of Working Day					
	2023			2022		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Under 30	899	14	913	723	10	733
Between 30 and 50	3,948	89	4,037	3,308	85	3,393
Over 50	2,109	36	2,145	1,755	31	1,786
Total	6,956	139	7,095	5,786	126	5,912

	Type of Working Day					
	2023			2022		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Senior Management	117	0	117	108	0	108
Managers	699	2	701	506	1	507
Technical staff	4,565	66	4,631	3,789	59	3,848
Clerical workers	793	40	833	693	32	725
Production operators	782	31	813	690	34	724
Total	6,956	139	7,095	5,786	126	5,912

With regard to permanent intermittent employment contracts, during 2023 there were a total of 223 dismissals. In 2022, the figure was 130 dismissals.

Of the total dismissals in 2023, 105 were men (73 in 2022) and 118 were women (57 in 2022). The increase in dismissals is mainly due to the discontinuation of two R&D projects at Biokit R&D and one at Immucor Inc. and to the restructuring of a production shift at Leventon S.A.

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By age group, a total of 32 permanent contracts were discontinued during 2023 in the under-30 age group, 118 in the 30-50 age group, and 73 in the over-50 age group (comparable figures for 2022 were 18, 69 and 43 respectively).

The following table provides a breakdown of dismissals by professional classification:

	2023	2022
Senior Management	8	6
Managers	17	28
Technical staff	139	72
Clerical workers	39	18
Production operators	20	6
Total	223	130

With regard to voluntary resignations, there were a total of 615 in the 2023 fiscal year (data not included in the 2022 report).

Of the total voluntary resignations in 2023, 301 were men and 314 were women (data not included in the 2022 report).

By age group, there were a total of 161 voluntary resignations in the under-30 age group, 325 in the 30-50 age group, and 129 in the over-50 age group (data not included in the 2022 report).

The following table provides a breakdown of voluntary resignations by professional classification:

	2023
Senior Management	14
Managers	35
Technical staff	404
Clerical workers	90
Production operators	72
Total	615

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With regard to new hires, there were a total of 1,007 in the 2023 fiscal year (data not included in the 2022 report).

Of the total new hires in 2023, 530 were men and 477 were women (data not included in the 2022 report).

By age group, there were a total of 337 new hires in the under-30 age group, 561 in the 30-50 age group, and 109 in the over-50 age group (data not included in the 2022 report).

The following table provides a breakdown of new hires by professional classification:

	2023
Senior Management	8
Managers	67
Technical staff	593
Clerical workers	145
Production operators	194
Total	1,007

The average remuneration, expressed in thousands of euros, is the following:

Average remuneration by gender

	2023	2022
Women	66,452	66,022
Men	85,913	85,852

Average remuneration by age group

	2023	2022
Under 30	53,603	45,533
Between 30 and 50	70,244	69,408
Over 50	100,031	104,115



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Average remuneration by geographic area

	2023	2022
Europe	64,818	62,936
USA	98,866	106,944
China	47,208	47,639
Rest of Asia-Pacific	53,268	58,692
Latin America	38,201	31,988

Average remuneration by professional classification

	2023	2022
Senior Management	388,055	404,625
Managers	130,230	137,813
Technical staff	69,382	69,061
Clerical workers	60,628	60,429
Production operators	47,448	43,787

The average remuneration of directors (individuals) and of senior management, broken down by gender, is the following (data in thousands of euros):

	2023		2022	
	No. of people	Average remuneration	No. of people	Average remuneration
Total	121	383,656	112	398,701
Women	31	259,885	29	274,905
Men	90	426,288	83	441,954

The wage gap is 7.5% for 2023 (5.3% in 2022), obtained by weighting the wage gaps (excess of the average remuneration of men over that of women divided by the average remuneration of men) of each group of employees in the same age group and professional category in each geographic area, based on the relative weight of the number of employees in each group.

Immucor, acquired by Werfen in March 2023, has contributed a total of 1,080 employees to Werfen's total workforce as of December 31, 2023, which is the main reason for the increase in the wage gap at December 31, 2023 compared to December 31, 2022.

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**Digital disconnect**

In some of the countries in which Werfen operates (Spain, Portugal, France, Italy, Colombia, Mexico, etc.), there are local regulations regarding the employee's right to digital disconnection from the employer. Werfen complies with all local regulations in this regard and, in the case of Spain in particular, with the provisions of Article 88 of Organic Law 3/2018.

**Training**

Training is a key element for Werfen. During the year ended at December 31, 2023, a total of 719 thousand hours of training was provided (an estimated 795 thousand hours of training was provided in 2022). The distribution by professional classification is the following:

	2023 hours	2022 hours
Senior Management	28,760	15,894
Managers	43,141	47,683
Technical staff	373,886	445,044
Clerical workers	14,380	15,894
Production operators	258,844	270,205
Total	719,011	794,722

**Health and safety**

Werfen's activities are planned and carried out with the safety, health and well-being of people being the critical and most important aspect. Health and safety at work, as set forth in the Code of Ethics, constitutes a strategic and inalienable commitment for the Group, which is embodied in:

- Taking measures aimed at complying with local laws on this matter.
- Ensuring that any potential risk situation that could affect workers or the safety of the facilities is notified, evaluated and managed as efficiently as possible.
- Working to maintain a risk-free work environment by integrating occupational risk the prevention and actions to protect and promote health and well-being into business management.

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The number of hours of absence was 294,138 in 2023 (compared to 279,217 in 2022). Of this total, 276,967 hours of absence were due to common illnesses (270,992 in 2022), 158 were due to occupational illnesses (0 in 2022), and the remaining 17,013 were due to work-related accidents (8,226 hours in 2022).

Women accounted for 19 of the 158 hours of occupational illness absence in 2023 and men for 139 (there were no hours of absence due to occupational illness in 2022).

The summary statistics of accidents at work are the following:

	2023			2022		
	Women	Men	Total	Women	Men	Total
Total no. of accidents	41	30	71	37	24	61
Frequency rate (*)	7.11	4.43	5.66	7.70	4.10	5.72
Severity rate (**)	0.17	0.18	0.17	0.14	0.07	0.10

\*Frequency rate: (No. accidents / No. hours worked) x 10<sup>6</sup>

\*\*Severity rate: (No. of days lost / No. of hours worked) x 10<sup>3</sup>

There were no work-related fatalities in 2023 (data not included in the 2022 report).

### **Social relations**

Werfen has internal communication mechanisms in place to both inform all employees and to gather their opinions and perspectives. This allows decisions to be made in accordance with those opinions and actions to be taken to comply with local legislation on social relations.

Werfen employees in the following countries are covered by a collective bargaining agreement: Spain, Italy, Portugal, Austria, France, Mexico, Belgium, South Korea, Brazil, and Uruguay; which is approximately 40% of Werfen's global workforce (49% of Werfen's workforce in 2022). In addition, there are formal works councils in most of the subsidiaries in Spain, Italy, Germany, France, Mexico, Lithuania, Portugal, Brazil, South Korea, and Hong Kong.

We consult, inform and negotiate with our employees' legal representatives aspects that have a significant impact on them. Werfen has other mechanisms and procedures to promote employee involvement in the management of the company, including:

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- Werfen Voices: a survey of all employees is conducted every two years, with a participation of around 88%. The employees respond to questions that include an evaluation of the company's leadership, management, communication and collaboration, as well as their degree of satisfaction and commitment to the company. The survey results are shared at the level of each organizational unit, and action plans are defined with initiatives to improve aspects with lower scores. Employees are involved in implementing these action plans.
- Focus groups: before launching new HR processes and programs at a global level, meetings and questionnaires are used to gather opinions, perspectives and suggestions for their design and implementation. These are incorporated into the final development of the program.
- Innovation initiatives are encouraged at the local level through committees that gather employee initiatives to optimize and improve existing processes and products, and to launch new processes and products. After an initial evaluation, the initiatives selected are developed under the supervision of a committee member and presented to the Management Committee, which decides on their implementation.

In the field of occupational health and safety, the collective bargaining instruments applicable to Werfen's main subsidiaries regulate the operation of the applicable preventive action mechanisms, such as health and safety committees or similar, prevention services and plans, required training actions, etc.

Efforts in this area are aimed not only at complying with current regulations but also at promoting a prevention-based culture. As examples of measures that go beyond mere compliance, the agreements of several of our subsidiaries include aid for private health coverage and expanding medical examinations to tests of a general nature that are not strictly related to monitoring health for a specific job position.

**Equality and accessibility**

Werfen encourages non-discrimination by reason of birth, race, gender, religion, opinion, or any other personal or social condition or circumstance of its employees, as well as equal opportunities, while paying special attention to diversity and including people with different abilities.

The companies in the Group have internal processes that encourage employees to apply for internal vacancies and continue their professional development without making a distinction

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between gender. These internal processes promote employee diversity and the transfer of talent between the Group's various companies. There are formal values that are common to the Group, which promote respect and avoid discrimination, in addition to formal action protocols that protect employees in the event of any type of harassment. The Code of Ethics describes the responsibilities that the Group's staff members must comply with at all times in this regard.

During the year, the Group continued to implement actions on equality between men and women, aimed at complying with local laws, as well as universal accessibility for people with disabilities.

The equality plans signed to date for the Group's Spanish companies, which cover more than half of the workforce in Spain, provide measures in areas such as training and information, communication and non-sexist language, recruitment and promotion, the prevention of harassment and the detection of cases of gender-based violence, work-life balance, and the wage gap.

Within the framework of the Group's commitments to diversity, it aims to avoid physical barriers in order to facilitate the effective integration of employees with disabilities. During 2023, the number of employees with a disability was 64 (36 employees in 2022).

**Respect for human rights**

As Werfen is committed to improving the health and well-being of people in all the regions in which it operates, it seeks to provide knowledge, management capacity, and innovation, and dedicates a part of its profits to social investment.

The Group demonstrates its commitment to respecting the inherent rights of all people in aspects such as:

- equal treatment and opportunities,
- emphasis on health and safety in its operations,
- promoting strict compliance with legislation in every area, including labor,
- promotion of training, science awareness, and education in general,
- extending work-life balance measures, and
- in general, the principles set forth in the anti-discrimination and diversity promotion policy.

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No reports of human rights violations were received in fiscal year 2023.

**Anti-corruption and bribery**

The Anti-Corruption Policy sets forth the principles that must guide the conduct of all employees and administrators of Werfen companies with regard to preventing, detecting, investigating and remedying any corrupt practice within the organization.

Internal guidelines emphasize the need to transmit the Group's culture of integrity with respect to compliance with all anti-corruption legislation and with the principles on which it is based. Any possible breaches are analyzed in accordance with internal procedures, legal regulations and current agreements.

During the 2023 fiscal year, Werfen continued its online training program on the Compliance Manual, launching three new courses focused on reinforcing awareness of its various aspects. Moreover, 104 live sessions were held (using the Teams platform) to refresh requirements for interactions with healthcare professionals and organizations, as well as management of the reporting channel. A total of 2,224 employees participated in these 104 training sessions.

Highlights of the actions carried out during the year by the Group in the area of anti-corruption, aimed at complying with the local laws on this matter, include the following:

- Monitoring possible modifications in the codes of conduct of the main industrial associations of which Werfen or its companies are members, thereby ensuring that internal protocols remain adapted to those codes, while also maintaining the existing certifications in this regard.
- All Group companies have strictly adhered to the indirect sponsorship model to financially support educational events organized by third parties for promoting science awareness in areas of relevance to Werfen.
- Publication of the training grants awarded to customers, in accordance with the laws in force and the codes of conduct of the Industrial associations of which we form part.

Werfen has had a due diligence procedure for business partners in place since 2016. The procedure defines the obligations of business partners and Werfen's admission policies, thereby implementing the requirements of our Anti-Corruption Policy and our Anti-money Laundering Policy. During fiscal 2023, Werfen initiated a project to upgrade the due diligence

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technology platform, which is expected to be completed during the first quarter of 2024. The analysis of 152 new distributors has also been completed.

Fiscal year 2023 witnessed the consolidation of the compliance audit program for business partners. During fiscal year 2023, a total of 30 audits were completed, covering the main geographic areas in which Werfen operates through distributors (e.g., Latin America, Asia-Pacific and the Middle East). A total of 10 of these audits were conducted on site, and the remainder were done remotely. For 2024, the plan is to continue this program, with a scope of 30 new companies to be audited and an increase in the number of on-site audits.

During 2023, the contributions made to foundations and non-profit organizations amounted to approximately 0.7 million euros (9.3 million euros in 2022).

No sponsorship activities were carried out during fiscal years 2022 and 2023.

**Subcontracting and suppliers**

Every Werfen company has officially approved product and/or service providers whose capacity has been initially supervised and subsequently monitored by each company. This is all framed within internal procedures for the continuous evaluation of suppliers within the Quality Systems, based on ISO 9001:2015 and/or ISO 13485/2016.

The supplier evaluations by Werfen companies with ISO 14001 certification include verifying whether suppliers have environmental certification such as ISO 14001 or similar.

Consequently, based on the criticality and type of supplier, they are evaluated either through the documentation provided or, in the case of critical suppliers, by on-site audits.

The number of quality audits conducted in 2023 is detailed below (2022 is included for comparison purposes).

	2023	2022
Favorable Result	90	72
Unfavorable Result	1	0
Total	91	72

In 2023, 22 of the 91 audits were conducted remotely.

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In the event that the result of an audit is unfavorable, a corrective action plan is agreed with the supplier to resolve the detected issues or the supplier is dropped.

**Consumers**

All the products manufactured and marketed by Werfen companies are intended for use by professionals, mainly in the healthcare, research and industrial sectors.

The manufacturing of medical devices and medical devices for specialized diagnostics is highly regulated. Products are therefore designed and manufactured based on applicable international and other laws, and in accordance with the product's function, date of manufacture and markets: Directive 93/42/EC and Regulation 2017/745 on medical devices, Directive 98/79/EC, and Regulation 2017/746 on Specialized Diagnostics Products, FDA US 510k, China NMPA, etc.

Werfen's companies have their own Monitoring System to control the use and possible adverse events of Medical Devices and Medical Devices for Specialized Diagnostics throughout their life cycle on the market.

All the requirements and processes of the Monitoring System are described in the procedures integrated in the Quality Systems based on ISO 9001:2015 and/or ISO 13485:2016, and they are updated periodically in the event of changes to applicable legislation.

For Medical Devices or Medical Devices for Specialized Diagnostics, there is an obligation to include technical data and information on the use of the products on their respective labels, specifications, instructions for use, or user manuals. This documentation, aimed at users of the products, is prepared in accordance with legislation and paying special attention to the potential risks of the product and possible mitigations based on the EN ISO 14971:2012 standard.

All Werfen companies have a system for registering and resolving complaints received from users of the products regarding product quality.

Following the specific procedures in the Quality Systems, each claim is documented and investigated by qualified personnel and the respective actions are implemented. These actions may involve corrections, corrective actions and/or preventive actions according to each case.



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Werfen manufacturing centers handled 130,896 claims in 2023 (87,777 in 2022). It should be noted that the increase in claims compared to the previous year is mainly due to the acquisition of Immucor.

Werfen companies have a System in place to Recall Products from the Market if so required by the product manufacturer or a competent authority.

These procedures, included within the Quality System, ensure that the affected products are detected, that customers are informed, and that the affected units are recalled from the market in order to minimize risks. When necessary, the competent health authorities are informed of product recalls.

This activity is reviewed periodically through internal audits.

**Tax Information**

Werfen gives priority attention to complying with the letter and the spirit of all tax regulations in force in each of the countries in which it operates.

Werfen's tax policy, approved by the Board of Directors, encompasses a series of commitments such as not transferring the value created to low-tax jurisdictions, avoiding tax structures that are not commercial in nature, and prohibiting tax evasion through the use of secrecy jurisdictions and/or tax havens, among others.

For the fiscal years ended December 31, 2023 and 2022, the following table shows the breakdown (in thousand euros) of the profit (loss), before corporate income tax, earned by the Werfen subsidiaries in the countries in which they operate, as well as the corporate income tax actually paid.

	2023		2022	
	Profits (Loss) before Tax	Corporate Income Tax Paid	Profits (Loss) before Tax	Corporate Income Tax Paid
Germany	9,317	2,372	3,824	979
Australia	1,710	239	1,630	102
Austria	796	-3,077	1,431	49
Belgium	1,369	92	474	248
Brazil	1,550	-86	-2,099	7

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	2023		2022	
	Profits (Loss) before Tax	Corporate Income Tax Paid	Profits (Loss) before Tax	Corporate Income Tax Paid
Canada	-6,626	-119	764	330
China	14,066	1,978	27,770	7,931
Colombia	-531	-68	-1,705	192
South Korea	899	45	-238	76
Spain	124,660	27,980	172,745	55,244
France	2,162	25	1,261	1,066
Greece	339	0	-55	0
Hong Kong	876	168	-372	28
Hungary	131	47	208	36
India	927	289	373	613
Italy	40,594	12,394	37,631	6,244
Japan	1,745	444	1,598	253
Lithuania	199	14	91	17
Mexico	10,677	3,476	9,188	743
New Zealand	-80	0	12	0
Netherlands	426	-36	208	140
Poland	456	129	338	15
Portugal	3,787	860	4,592	145
United Kingdom	4,324	388	1,502	248
Czech Rep.	203	66	273	15
Switzerland	5,893	940	4,556	388
Thailand	-30	0	0	0
Taiwan	211	0	9	89
Uruguay	727	-25	609	-97
USA	-334,006	21,046	66,801	27,940
Total		69,577		103,044

In FY 2023, grants in the amount of 7,568 euros were received by Werfen subsidiaries from public bodies (257,213 euros in 2022).

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**APPENDIX I. Table of reference to the requirements of Law 11/2018**

For the 2023 fiscal year, this Non-Financial Information Statement (NFIS), which is part of the Consolidated Management Report for the 2023 fiscal year for Werfen, S.A. and its subsidiaries, complies with the general provisions of Law 11/2018, of December 28, which amends Articles 44 and 49 of the Spanish Commercial Code regarding non-financial information and diversity. The standards of the Global Reporting Initiative listed in Appendix I of this Non-Financial Information Statement provide a reference framework.

Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
<b>Business model</b>	A brief description of the group's business model, which will include: 1.) Its business environment, 2.) its organization and structure, 3.) the markets in which it operates, 4.) its objectives and strategies, 5.) the main factors and trends that may affect its future evolution.	2-1, 2-6	1, 2, 3	
<b>Policies</b>	A description of the group's policies on these issues, which will include: 1.) the due diligence procedures applied to identify, evaluate, prevent and mitigate risks and significant impacts; 2.) the verification and control procedures, including what measures have been adopted.	3-3	4, 5, 6, 7	
<b>Risks</b>	The principal risks related to those issues linked to the group's operations, including, where relevant and proportionate, its business relationships, products or services that are likely to cause adverse impacts in those areas.	3-3, 207-2	6,7,8	

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Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
<b>Key non-financial performance indicators</b>	Key non-financial performance indicators that are relevant to the specific business activity and that meet the criteria of comparability, materiality, relevance and reliability.	2-7, 201-4, 405-1, 405-2, 413-1	8,9,10,14,15,16,17,18,19,20,21,22,23,25,26,30,31	
<b>Environmental issues</b>	<b>Global Environment</b>			
	1.) Detailed information about the current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety and on environmental evaluation or certification procedures; 2.) The resources allocated to preventing environmental risks; 3.) Application of the precautionary principle, the amount of provisions and guarantees for environmental risks. (e.g., derived from the environmental responsibility law).	3-3, 2-23	10,11,12,13	
	<b>Pollution</b>			
	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment; taking into account any form of air pollution specific to an activity, including noise and light pollution.	Not material	-	
	<b>Circular economy and waste prevention and management</b>			
	Circular economy	Not material	-	
Waste: Measures on prevention, recycling, reuse and other forms of waste recovery and disposal;	Not material	-		
Actions to combat food waste.	Not material	-		

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Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
	<b>Sustainable use of resources</b>			
	and water consumption and supply in accordance with local limitations;	Not material	-	
	Consumption of raw materials and the measures adopted to improve efficiency in the use thereof;	Not material	-	
	Direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energy.	Not material	-	
	<b>Climate Change</b>			
	The relevant elements of greenhouse gas emissions generated as a result of the company's activities, including use of the goods and services it produces;	Not material	-	
	Measures taken to adapt to the consequences of climate change;	Not material	-	
	The reduction goals established voluntarily in the medium and long term to reduce greenhouse gas emissions and the means that are implemented for this purpose.	Not material	-	
	<b>Protection of biodiversity</b>			
	Measures taken to preserve or restore biodiversity;	Not material	-	
	Impacts caused by activities or operations in protected areas.	Not material	-	
<b>Social and employee-related issues</b>	<b>Employment</b>			
	Total number and distribution of employees by gender, age, country and professional classification;	3-3, 2-7, 405-1	14,15,16,17,18,19,20,21,22	

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Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
	Total number and distribution of types of employment contracts,	2-7	18	
	Annual average of permanent, temporary and part-time contracts by gender, age and professional classification,	2-7, 405-1	17,18	
	Total number of dismissals by gender, age and professional classification;	2-7	18,19	
	Average salaries and the evolution thereof broken down by gender, age and professional classification or equal value;	405-2	20,21	
	Wage gap, remuneration for the same job position or the average remuneration in the company,	405-2	21	
	The average remuneration of directors and executives, including variable remuneration, expense allowances, compensations, payment to long-term savings or pension systems and any other wage concept received, broken down by gender,	3-3	21	
	Implementation of right-to-disconnect policies,	3-3	22	
	Employees with disabilities.	405-1	25	
	<b>Organization of work</b>			
	Organization of work time	3-3	26,27	
	Number of hours of absence	403-2	23	
	Measures designed to facilitate work-life balance and promote the exercise of co-responsibility by both parents.	3-3	22,23,24	
	<b>Health and safety</b>			
	Health and safety conditions at work;	3-3	22.23	

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Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
	Work accidents, in particular their frequency and severity,	403-2	23	
	Occupational diseases, broken down by gender.	3-3	23	
	<b>Social relations</b>			
	Organization of social dialog, including procedures for informing, consulting and negotiating with personnel;	3-3	23,24,25	
	Percentage of employees covered by collective bargaining agreements, by country;	2-30	23,24	
	The assessment of collective agreements, particularly in the field of health and safety at work.	3-3	23,24	
	<b>Training</b>			
	Policies implemented in the field of training;	3-3	26,27	
	The total number of training hours by professional category.	3-3	22	
	<b>Universal accessibility for people with disabilities</b>	3-3	25,26	
	<b>Equality</b>			
	Measures taken to promote equal treatment and opportunities between women and men;	3-3	25,26	
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities;	3-3	25,26	
	The <u>policy</u> against all types of discrimination and, where appropriate, for diversity management.	3-3	6,26	

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Areas	Content	Related GRI standards	Page of the 2023 NFIS	Limitations / Omissions
<b>Respect for human rights</b>	<b>Human rights</b>			
	Application of due diligence procedures on human rights. Prevention of the risks of human rights violations and, where appropriate, measures to mitigate, manage and repair possible abuses that are committed;	3-3, 2-23, 2-26	25,26	
	Complaints due to cases of human rights violations;	406-1	8,9	
	Promotion of and compliance with the provisions of the fundamental conventions of the International Labour Organization related to respect for the freedom of association and the right to collective bargaining;	3-3	23,24,25	
	The elimination of discrimination in employment and occupation;	3-3	23,24,25,26	
	The elimination of forced or compulsory labor;	3-3	25,26	
	The effective abolition of child labor.	3-3	25,26	
<b>Anti-corruption and bribery</b>	<b>Corruption and bribery</b>			
	Measures taken to prevent corruption and bribery;	3-3, 2-23, 2-26, 205-2	26,27,28	
	Measures to combat money laundering,	205-2	27	
	Contributions to foundations and non-profit entities.	413-1	28	
<b>Society</b>	<b>Company commitments to sustainable development</b>			
	The impact of the company's activity on employment and local development;	Not material	-	
	The impact of the company's activity on local populations and on the territory;	Not material	-	



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	Relationships with agents in local communities and the forms of dialog with them;	Not material	-	
	Association or sponsorship actions.	2-28	28	
<b>Subcontracting and suppliers</b>				
	The inclusion of social, gender equality and environmental issues in the purchasing policy; Consideration of the social and environmental responsibility of suppliers and subcontractors in our relationships with them;	2-6, 3-3	28	
	Monitoring and audit systems and their results.	3-3	28	
<b>Consumers</b>				
	Measures for the health and safety of consumers;	3-3	29	
	Complaint systems, complaints received, and the resolution thereof.	3-3	29,30	
<b>Tax Information</b>				
	Profits earned, country by country;	3-3	30,31	
	Corporate Income Tax Paid;	3-3	30,31	
	Public grants received.	201-4	31	