



SUSTAINABILITY REPORT 2023





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An aerial photograph of a two-lane asphalt road with a yellow dashed center line, flanked by dense green forests. The road runs vertically through the center of the image. A white rectangular box is overlaid on the bottom right portion of the image, containing the text '1. About this report'.

1.

About this report



1. About this report

1.1 Introduction

This **Statement of Non-Financial Information** (hereinafter, "NFI") report for the year ended 31 December 2023, which forms part of the management report of ESTEVE TEIJIN HEALTHCARE, S.L. (hereinafter "Esteve Teijin" or the "Company"), is presented in accordance with Law 11/2018, of 28 December, which amends the Commercial Code, the Consolidated Text of the Capital Companies Act approved by Royal Legislative Decree 1/2010, of 2 July, and Law 22/2015, of 20 July, on the Auditing of Accounts, with regard to non-financial information and diversity.

The NFI contains the information necessary to understand the evolution, results, and current situation of Esteve Teijin, as well as the impact of its activity in different areas of society on important aspects such as social and personnel issues, the environment and sustainability, respect for human rights and the fight against corruption and bribery.

A selection, or part of the content, of the **Global Reporting Initiative (GRI)** standards have been considered in its preparation. The GRI standards are considered as references for the elaboration of the NFI, as they are considered to provide a complete and balanced image of the organisation's material issues and related impacts, as well as the management of these impacts.

The selection of the contents of this NFI has considered the results of the **materiality** analysis. Materiality is the principle that determines which relevant issues, from the point of view of their impact on the business, are sufficiently important for it to be essential to present information on them. To this end, Esteve Teijin has defined its interest groups or stakeholders, which are those agents in society that affect, or may contribute significantly to, its activity and decisions, or with respect to whom its actions and the development of its professional practice entail or may produce significant associated effects. Specifically, stakeholders: shareholders and investors, customers, suppliers, employees, and end users.

As a result of the materiality study, the most relevant issues according to the company's business model were as follows:

- General information. Business model.
- Employment. Work organisation. Training.
- Equality and diversity.
- Health and safety.
- Environmental management. Pollution.
- Circular economy and waste prevention. Sustainable use of resources.
- Climate change.
- Biodiversity protection.
- Human rights.
- Corruption and bribery.
- Subcontracting and suppliers.
- Consumer affairs.
- Tax information.



1.2 Presentation

One more year we present our sustainability report to share the strategy that guides our responsibility as a company and that highlights our commitment to making a positive contribution to society and the environment.

Climate change and environmental protection are some of the biggest challenges we face as a society today. The year, 2023, has also been defined by the implementation of new equality laws, policies and major advances in technology in all aspects of daily life, including in the **healthcare** market.

Responsibility and commitment, patient orientation, teamwork, and trust are values that define us as a company and accompany us in our day-to-day work and in our vision for the future.

For this reason, this 2023 we have made a special effort to focus on the commitments as follows:

- Certification of the **Compliance system according to standard 19601**. This confirms our commitment to the highest standards of good governance, promoting good practices for crime prevention, risk reduction and, in short, ethical business culture.
- Publication of the **new equality plan** to promote equal opportunities, avoid discrimination, favour work and personal life balance and integrate gender perspective in our company culture.
- Initiatives to increase **energy efficiency** using **renewable energies: Green energy** in all centres and **solar energy** in oxygen production.
- **Carbon neutrality** and responsible use of natural resources: **carbon footprint** verification and commitment to achieve **maximum neutrality** in the next years.
- Creation of a **stable, quality and people-centred work environment** with **+97% permanent contracts**.
- Promotion of **work-life balance measures, flexible working hours and digital disconnection**.

Year 2023 has been a period of significant achievement and continued progress for Esteve Teijin. As we move into the future, we reaffirm our commitment to the highest standards of business ethics, gender equality and sustainability, and pledge to continue to be an agent of positive change in society and the environment.

We thank our shareholders, employees and stakeholders for their contribution and trust as we continue to build a more sustainable and fair future for all.

Carlos Fina Carreras
CEO Esteve Teijin





1.3 Stakeholders

We are committed to generating value and contributing to improving the well-being of society and caring for the environment. For this reason, we establish a dialogue with our stakeholders that determines the company's culture and activities.



Employees

This category includes all the people who belong to the company, wherever their work center or whatever their position.

Esteve Teijin's commitment to associates is to offer them a safe and healthy working environment that triggers personal development and maximum personal conciliation. In addition to promoting constant dialogue and guaranteeing equal opportunities without discrimination based on sex, race, religion, age, or any other circumstance.

Patients and caregivers

The main objective of Esteve Teijin, and what defines its company mission, is to promote excellence and proximity in patient care to improve the quality of life of people living with respiratory diseases. Our commitment includes offering equipment and consumables that are subject to strict safety controls. Providing treatments with personalised follow-up and constant communication with prescribers. In addition, promoting therapeutic education and patient empowerment by disseminating practical and interesting content.



Prescribers

Esteve Teijin is committed to offering prescribers innovative, quality equipment and benchmark services in patient care at home or in the numerous centres. The company is therefore committed to monitoring treatment and exchanging information on an ongoing basis to help improve patients' health and quality of life.



Shareholders

Esteve Teijin is committed to Esteve Healthcare and Teijin, to creating a sustainable company providing a top-quality service, promoting innovation and guaranteeing access to the latest technology equipment. The aim is to improve the health and quality of life of people living with respiratory diseases.

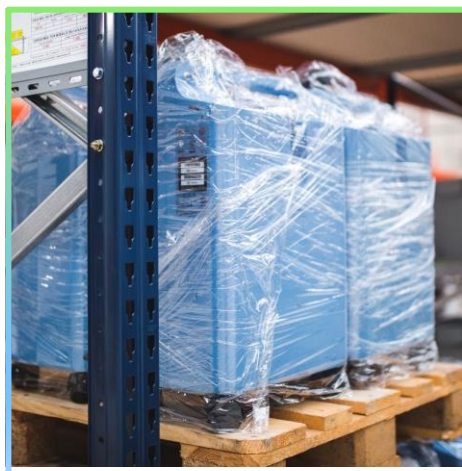


Customers

Ethics and transparency govern all the activities of Esteve Teijin. In addition, the company is committed to caring for the health of society, job creation, and economic development as well as growth.

Suppliers

The company is committed to ensuring transparency and optimal collaboration in its relationship with this stakeholder group, as well as promoting social and environmental responsibility in all its practices. Through the code of ethics for suppliers, Esteve Teijin promotes that suppliers' activities are in line with the company's objective: caring for people, the environment, and the business core.





2. Business model



2. Business model

Esteve Teijin was created from the strategic alliance between the pharmaceutical chemical group **ESTEVE HEALTHCARE** and the Japanese technology company **TEIJIN**. The aim is to become a company with a European dimension, focused on innovation and dedicated to providing the highest quality service to patients with Home Respiratory Therapy (HRT) and home care services.

Esteve Teijin aims for excellence in the field of home treatments to improve the care and well-being of patients, based on innovation and guaranteeing the highest ethical and quality standards.

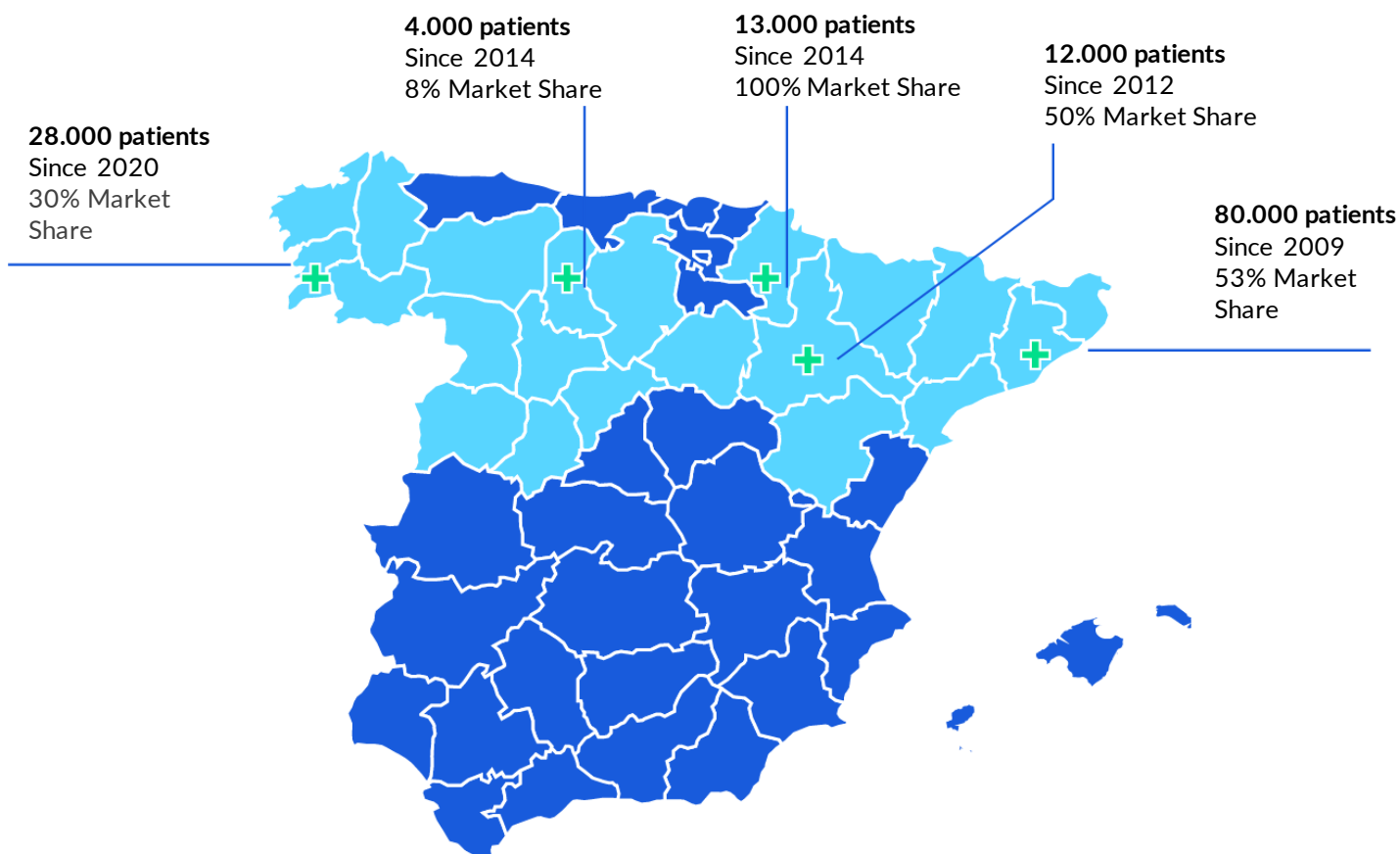
Esteve Teijin's business model is mainly based on **Home Respiratory Therapies (HRT)** which are included in a 100% public tender model organised and managed by each of the regions of the country. This includes the treatment of sleep apnoea, with CPAP, oxygen therapy, mechanical ventilation, physiotherapy, and respiratory rehabilitation.

Since 2021, the company owns a second business unit, **Pharmate**, to provide homecare assistance programmes. This new line is aimed at pharmaceutical laboratories with drugs for complex chronic diseases that require a complementary homecare service to benefit the patient's health and quality of life.





Esteve Teijin operates in Spain, primarily in the autonomous communities of **Catalunya, Galicia, Navarra, Castilla León, and Aragon**, where it provides HRT services. But also, in the other communities where it offers homecare services such as **Pharmate**.



Key figures

Founded in 2008, Esteve Teijin is a benchmark in the field of Home Respiratory Therapy in Spain and in new home treatments through Pharmate.

- Nationwide presence in Spain
- Market: Health and home care
- 297 collaborators
- + 130.000 patients
- Revenues: 32M €
- +40 Care Centres: Own and integrated in Health Centres
- 8 Logistic Centers
- In-house Integrated Patient Care Services
- 1 oxygen production plant



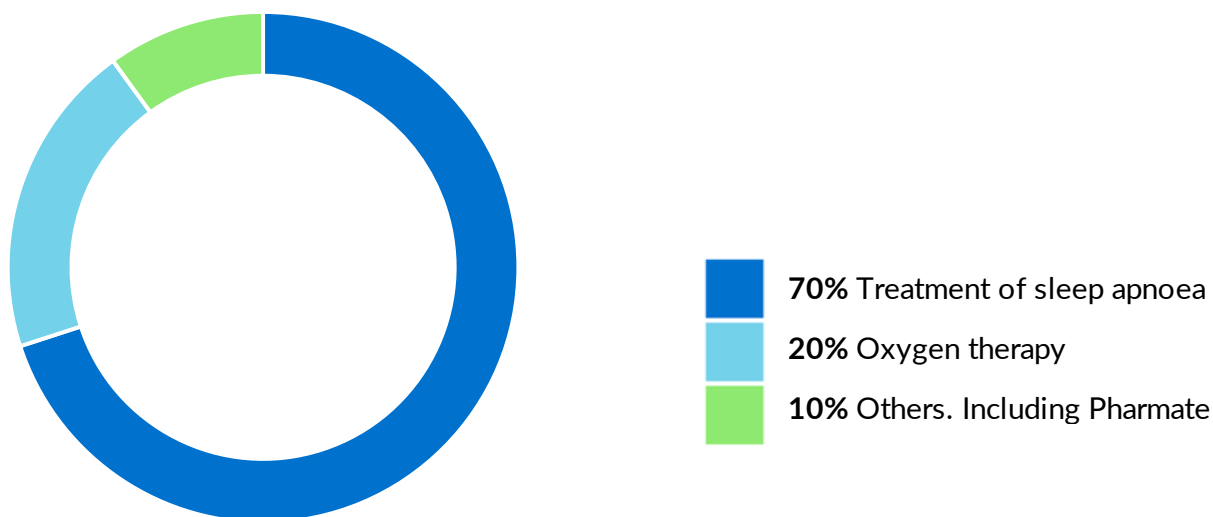


Services

Esteve Teijin's healthcare service model is recognised by:

- Team with a healthcare profile expert in HRT.
- Planning based on the patient experience.
- Extensive network of CRETA centres: Esteve Teijin facilities and integrated in public Health Centres.
- In-house Integrated Patient Care Service (SIAP).

The volume of the company's services is distributed as follows:





3.

Risk control and management



3. Risk control and management

Esteve Teijin is exposed to various risk factors linked both to the sectors in which it operates and to those of the organisation itself. The company continuously and preventively manages these risks in such a way as to reduce to acceptable levels the probability of their occurrence and their potential impact, if any, in terms of turnover, profitability and efficiency, reputation and sustainability.

For each of the risks identified, Esteve Teijin has specific controls, which mainly include the Code of Conduct and Compliance Policy, Occupational Risk Prevention and the Environment, Equal Opportunities for Women and Men, Quality Policies, Teleworking, Digital Disconnection, and the Supplier Evaluation System.

The main **non-financial risks** faced by Esteve Teijin are as follows:

Social and personnel issues



- Legislative and regulatory changes in the field of labour relations that imply necessary adaptations.
- Social and health phenomena, such as the pandemic situation caused by Covid-19 or of any other nature that may affect people and consequently employees and their activity.
- Lack of human resources to maintain the company's growth.
- Loss of corporate culture, the basis for the success of the company's business model.
- Absenteeism.
- Safety and health at work.

Environmental issues



- Negative impact of climate change on the achievement of strategic objectives.
- Failure to comply with legislation or other established agreements.
- Excess consumption.
- Incorrect management of resources and waste.

Human Rights



- Non-compliance with the Code of Conduct by stakeholders.
- Discrimination.

Corruption and bribery



- Non-compliance with the Code of Conduct by stakeholders.
- Fraud and corruption.

Society



- Governance risks related to the structure and form of governance of the organisation.
- Failure to meet customer expectations.
- Risk relating to business reputation arising from activities not directly linked to the company's operations.
- Responsible supply chain.



4.

Social issues and employment



4. Social issues and employment

Esteve Teijin is a company committed to the well-being of its team of collaborators and the community, placing people at the centre of its management model and considering them as a key differentiating factor for the company's competitiveness and sustainability.

Esteve Teijin's commitment to the development of its employees is materialised through the following measures: guaranteeing a **safe and healthy working environment**, free of discrimination and harassment, promoting **equal opportunities**, valuing people for their **merits and skills** and encouraging **cooperation**.

As a result of the people-centred policy, the company promotes the creation of quality jobs with a **permanent hiring rate of 97.6%**.



The company's main objective is to promote work and personal life balance for its employees. For this reason, it favours the creation of a **hybrid work environment** combining 50% teleworking and 50% office work. In jobs where, due to their intrinsic characteristics, it is not possible to apply the hybrid system, Esteve Teijin promotes **flexible working hours and work-life balance** measures among its staff.





4.1 Employment

The employment data for the year 2023 are as follows:

Type of contract by gender*

Type	Total	Women	Men
Fixed-term contract	290	124	166
Temporary contract	7	5	2
Total	297	129	168

*Corresponding to the average number of contracts in 2023 (annual closing, 31 December 2023)

+97% FIXED Recruitment



Diversity

Number of employees with functional diversity (> 33% of the total): **6 people**



Wage gap and remuneration of jobs

In order to ensure transparency in the configuration of remuneration, since 2020 the company has drawn up an annual remuneration register for its entire workforce in accordance with the provisions of article 28.2 of the **Workers' Statute**.

From the results of the latest available remuneration register corresponding to the last close of the year 2023, and based on the averages of salaries, salary supplements and non-wage payments disaggregated by sex of all staff hired in 2023, it is concluded that in **Esteve Teijin there is no salary gap** (average salary difference -4%; median -10%). A slight but not significant wage gap (<25%) is identified, which corresponds to objective concepts not directly related to gender discrimination.



Implementation of digital disconnection policies

New technologies and teleworking have brought many benefits to the way companies and society in general organise their work. However, they can blur the boundaries between people's rest and effective working time, sometimes making it difficult to balance work and personal life.

In Esteve Teijin, people's health and safety have always been a top priority. The company continually seeks to adapt to meet new needs that may arise. In recent years, society has undergone a process of digitalisation and, consequently, new employment scenarios have appeared.

For this reason, and in line with the implementation of Teleworking, Esteve Teijin has had a **Digital Disconnection Policy** since October 2021. The aim is to minimise the impact associated with the use of new technologies and teleworking and to guarantee **digital disconnection** in accordance with the provisions of art. 88 of Organic Law 3/2018, of 5 December, on the **Protection of Personal Data and Guarantee of Digital Rights**.

The **Digital Disconnection Policy** is an effective tool for the appropriate adaptation to technological transformation and new forms of work organisation (teleworking) and to encourage people to enjoy their private life once their working day, weekends, holidays, leave and holiday periods are over. This means that people do not have to be tied up with meetings, phone messages and e-mails, promoting their wellbeing and rest.

The **Digital Disconnection Policy** is based on the following principles:

- Guaranteeing compliance with the working day.
- Promoting rational use of technologies and communication tools.
- Encouraging proper organisation of working time and task planning.
- Maintaining people's autonomy and responsibility.
- Promoting training and awareness-raising actions at all levels of the organisation.

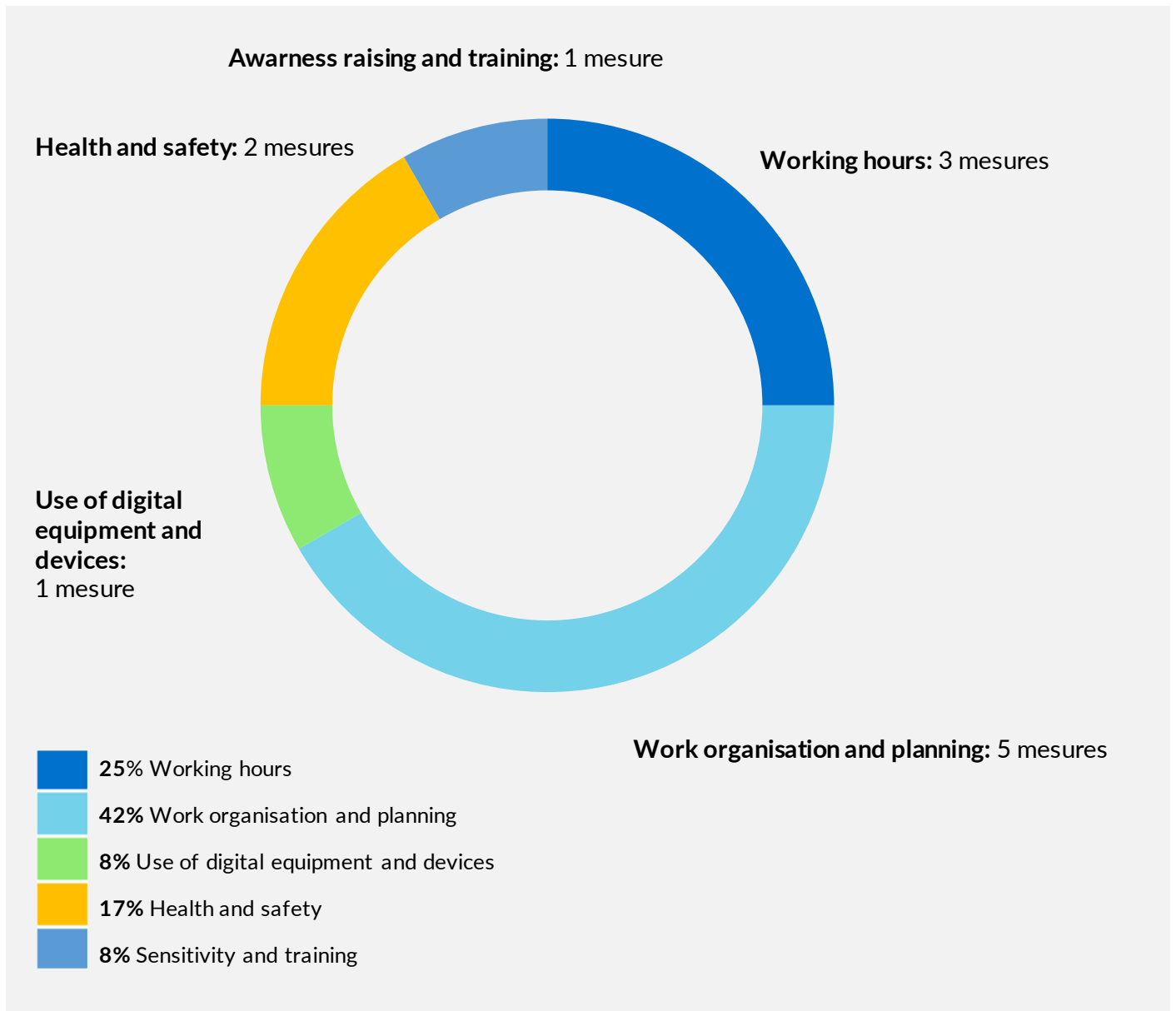
**Hybrid Work
Environment + Digital
Disconnection**





- Providing the necessary measures to facilitate compliance with the principles for all persons and levels of the organisation.
- Guaranteeing the principle of non-retaliation.

These principles are materialised in **12 measures** that are grouped into 5 main lines of action:



Measures included in the Digital Disconnection Plan



4.2 Work organisation

Esteve Teijin's work organisation is characterised, for the most part, by the establishment of an **ordinary 8-hour in split shifts**. This arrangement allows us to offer a better response to home care services for patients with respiratory illnesses.

In order to facilitate personal, family and work conciliation, the company promotes **flexible working** hours for entering and leaving work, among other conciliation measures.

Moreover, factors such as the organisation of work, the development of ICT and its widespread use in all areas, together with experience with remote working, have enabled teleworking to be implemented on a permanent basis at Esteve Teijin.

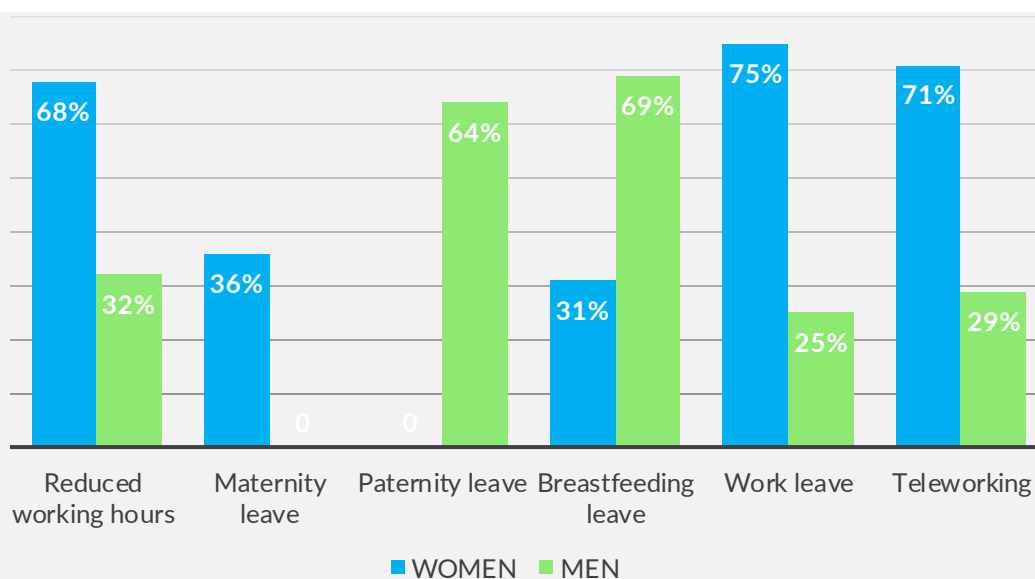
The **hybrid working environment**, implemented in 2020, goes beyond being an additional flexibility measure. Rather, as stated in Esteve Teijin's **Teleworking Policy**, it constitutes an organisational change, an evolution in the **company's internal culture and values** and a new way of working and relating in line with the needs of employees and the market.

In addition to the **Teleworking Policy**, Esteve Teijin has the following measures to contribute to the organisation of working time and favour the **reconciliation** of personal, family and working life:

- Reduced working hours.
- Flexible in and out of the office.
- Maternity and paternity leave.
- Breastfeeding leave, at the person's choice of dates, accumulated, etc...
- Reduced working hours for childcare.
- Work furloughs.

These measures are mainly used by women in the care of children. However, there is **no discrimination** on the grounds of sex, race, religion, age, or any other circumstance.

Teleworking Policy Measures





4.3 Health and safety

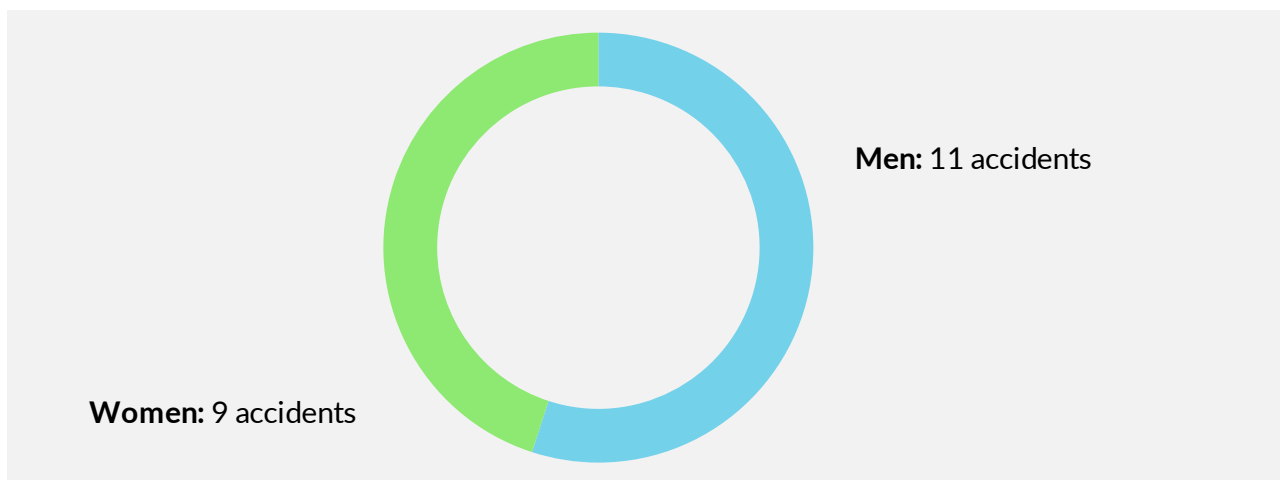
Health and safety conditions at work

At Esteve Teijin, we strive to maintain high standards in terms of occupational safety. Since the implementation of the **0 Accidents** project, we have carried out various actions aimed at:

- Reducing the accident rate in the company.
- Improving working conditions.
- Promoting a healthy working environment.
- Establishing a corporate culture to promote the health and wellbeing of employees.

The **accident rate data for the year 2023** are as follows:

Work accidents with and without medical leave (2023)



Workplace accidents by gender

Esteve Teijin is committed to equal opportunities and to creating an inclusive work environment, where safety is a priority for all employees, regardless of their gender. This holistic approach not only strengthens accident prevention, but also contributes to cultivating an organisational culture based on **respect, fairness, and well-being**.

Thus, the analysis of occupational accidents segregated by sex is fundamental to understanding the specific dynamics and challenges that men and women may face in the work environment. Through this **detailed assessment**, we can design preventive strategies and measures that are tailored to the needs of each group, thus contributing to the creation of a safer and more equitable working environment.

The collection of **sex-disaggregated data** allows us to:

- Identify possible **disparities** in the incidence and severity of workplace accidents between men and women.
- Design and implement specific **training programmes**.
- Promote **safe work practices** that are adapted to the characteristics and needs of each gender.
- Promote **safety awareness**.

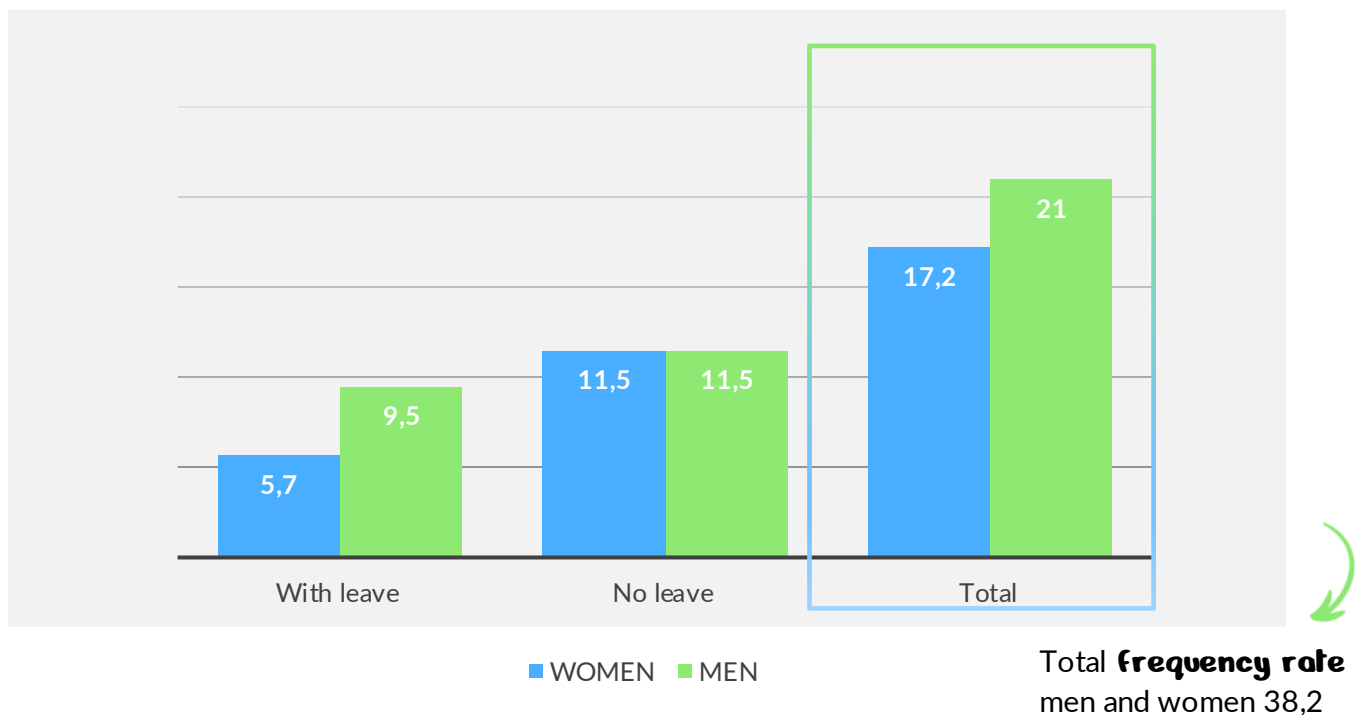


Frequency and severity rate by gender

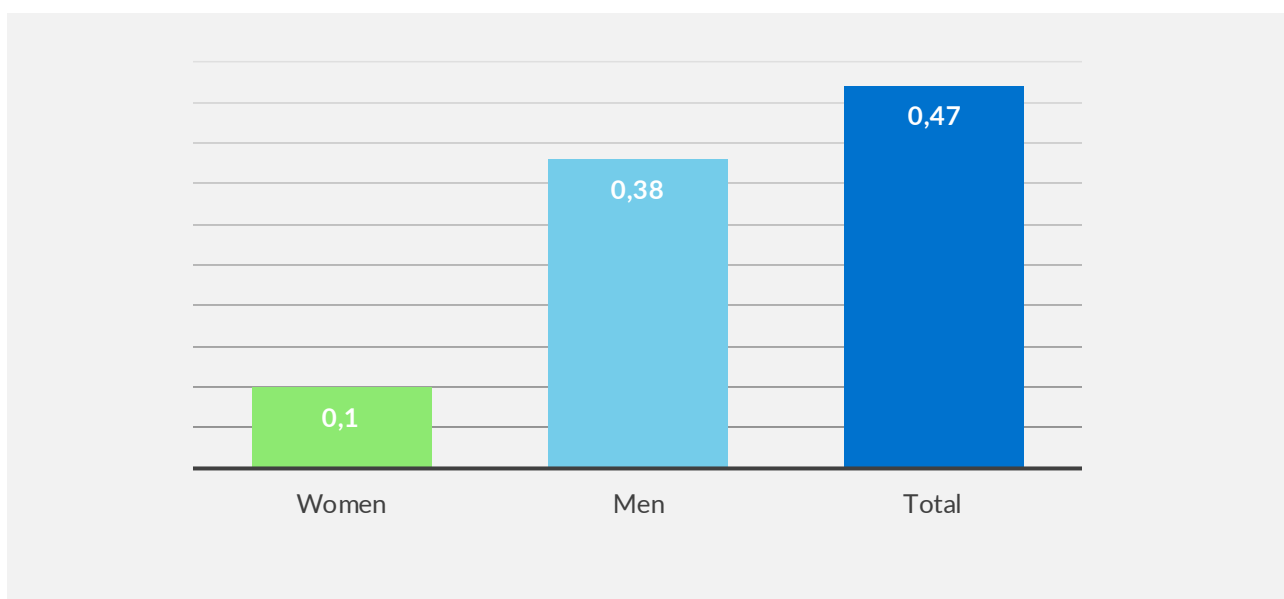
The frequency and severity rate by gender of occupational accidents in our company is an essential element in our ongoing evaluation of occupational safety. This indicator provides us with valuable information on the **distribution and severity of incidents** according to the gender of our employees.

By monitoring these rates in detail, we can identify **patterns and trends** that enable us to design specific preventive measures tailored to the needs of each group. This helps us to continuously improve our safety policies and strengthen the **culture of prevention** throughout the organization.

Frequency rate by gender (2023)



Severity rate by gender (2023)





Occupational diseases by gender

In accordance with the annual monitoring to assess the state of health of the company's employees, we can report that **no occupational illnesses** have been detected in either sex, neither in the period covered by this report nor in previous reports. This result highlights Esteve Teijin's commitment to the health and well-being of its staff, as well as the effectiveness of **the measures implemented to safeguard occupational health** in the workplace.

4.4 Training

Esteve Teijin has an annual training and development budget for people and each year prepares a **Development Plan** based on the training and development needs identified in the various functional areas.

A procedure is in place to identify needs, the key elements of which are as follows:

1. **Requirements mapping.** According to the criteria of functional unit/profile/position and type of need based on:
 - Functional area needs determined by the company's strategic objectives.
 - Results of the annual performance evaluation.
 - Individual requests from professionals.
2. **Transfer of results** and individual requests to the various functional areas through the management bodies and team managers.
3. **Consensus** on the training and development actions to be included in the annual planning, determined according to the different profiles and positions.





The **Training plan** includes functional training content, regulations, competence development, career plans and languages. In terms of methodology, it integrates face-to-face, on-line, and mixed methodologies, as well as group and individual actions carried out both internally and through external providers according to needs.

Training and development actions are almost always carried out in the workplace and within the working day. Except in cases where the times and dates are determined by external providers, such as regulated external training and participation in seminars or congresses.

4.5 Equality and diversity

Esteve Teijin fosters a **culture based on equal treatment and opportunities for women and men**. The principle of diversity, equality and inclusion is integrated into the company's policies, procedures, and actions, offering a working environment free of discrimination based on sex, race, religion, age or any other circumstance.

Equality Plan

In this regard, Esteve Teijin has an **Equality Plan** in accordance with the provisions of Organic Law 3/2007, of 22 March. Implemented in 2019, it was renewed in 2022 and came into effect in January 2023 through II Equality Plan which will remain in force until December 2025.

The main objectives of the **Esteve Teijin Equality Plan** are as follows:

- Ensuring that all people have **equal opportunities** in access to employment, training, promotion, and career development, along with pay.
- Guaranteeing **equal working conditions** throughout the company and finally.
- Integrating **gender perspective** in the different areas as a transversal and intrinsic value in the corporate culture.

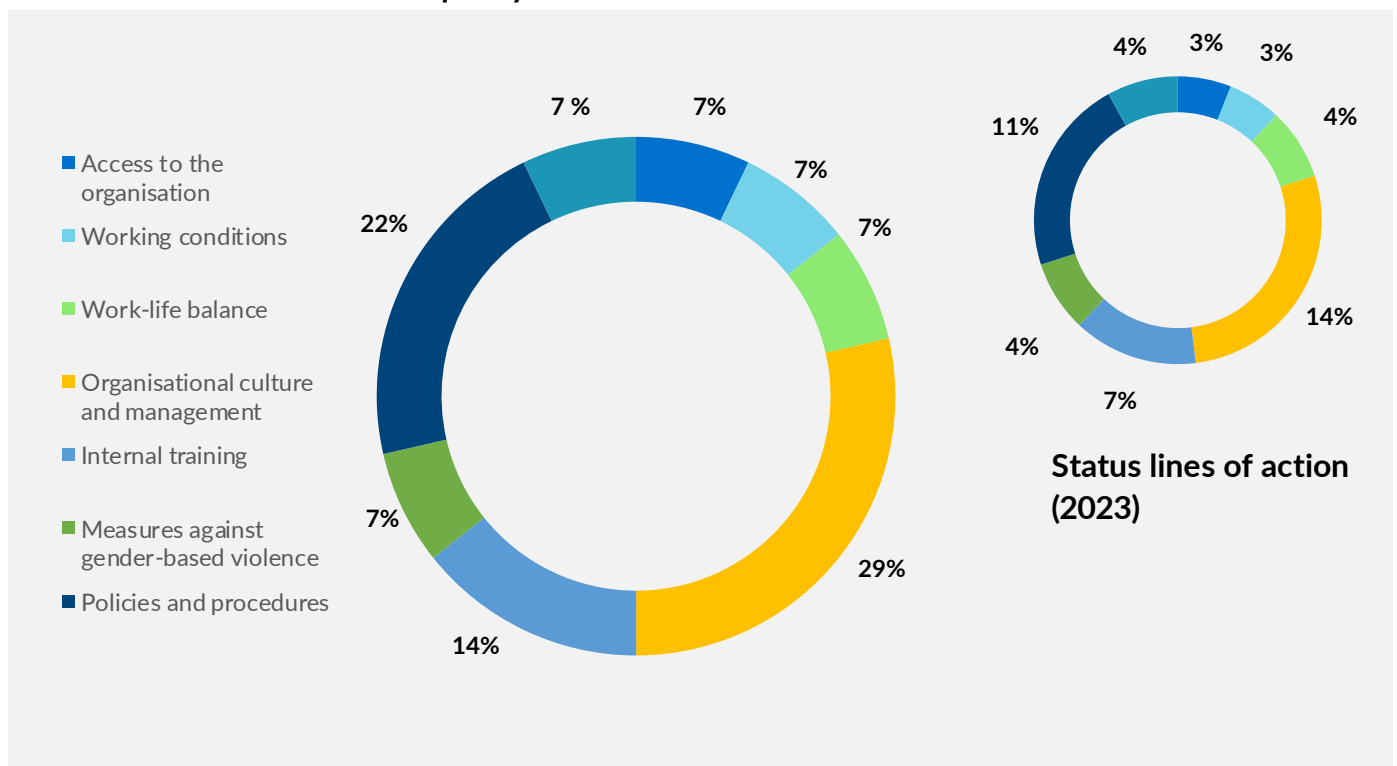




Esteve Teijin's Equality Plan 2023-2025 includes **14 measures**. In 2023, **57% of the activities have already been implemented**:

- Access to the organisation: **1 measure**
- Working conditions: **1 measure**
- Balance of personal, work and family life: **1 measure**
- Organisational culture and management: **4 measures**
- Internal training: **2 measures**
- Measures against gender-based violence: **1 measure**
- Policies and procedures: **3 measures**
- Promotion and/or professional development: **1 measure**

Equality Plan: Lines of Action



Equality Plan Measures by axes of action (graph A) and status of the axes as of 31/12/23 (graph B)

Procedure for dealing with harassment at work

Since 2016, Esteve Teijin has had an updated procedure in place for the prevention, detection, action and resolution of situations of psychological, sexual or gender-based harassment. This method includes the following **prevention and action measures**:

- Explicit commitment of Esteve Teijin's General Management against harassment and discrimination (2016).
- Signing of the '**Declaration of principles**' against harassment and discrimination (2016).



- Drafting and approval of the **Procedure for Action against Harassment at Work** (hereinafter Procedure). With the participation of representatives of the company and the company's employees (2016).
- **Internal dissemination campaign** on the development and accessibility of the procedure (2017).
- Information available in the on-boarding material **Welcome Pack** (2017).
- **Internal communication** sent to all staff providing access to associated documents (2017).
- Inclusion of the procedure as part of the **company's on-boarding training content** for new recruits. Through the **Esteve Teijin Virtual Classroom, Welcome Virtual ET Programme** (2022).
- Review and update of the **Procedure for dealing with harassment at work** by the **Equality Monitoring Committee** (2020).
- Link with the company's **Compliance ethics channel** from the corporate intranet (2020).
- Implementation of the **Commitment to Equality** training on equality for the entire workforce. Including a module on Sexual Harassment Protocol (2023).

With reference to the integration and universal accessibility of people with disabilities, as shown in the corresponding section, Esteve Teijin is a company that fosters a culture based not only on equal treatment and opportunities between women and men, but also on **diversity**.

The principle of diversity includes aspects not only relating to equal opportunities between women and men but also to **functional, generational, and geographical diversity**, an example of which is the percentage of people with disabilities indicated in the **Employment** section.

Diversity

Esteve Teijin is a company that fosters a culture based on equal treatment and opportunities for women and men. The principle of diversity, equality and inclusion is integrated into the company's policies, procedures and actions, offering a working environment **free of discrimination** based on sex, race, religion, age or any other circumstance.

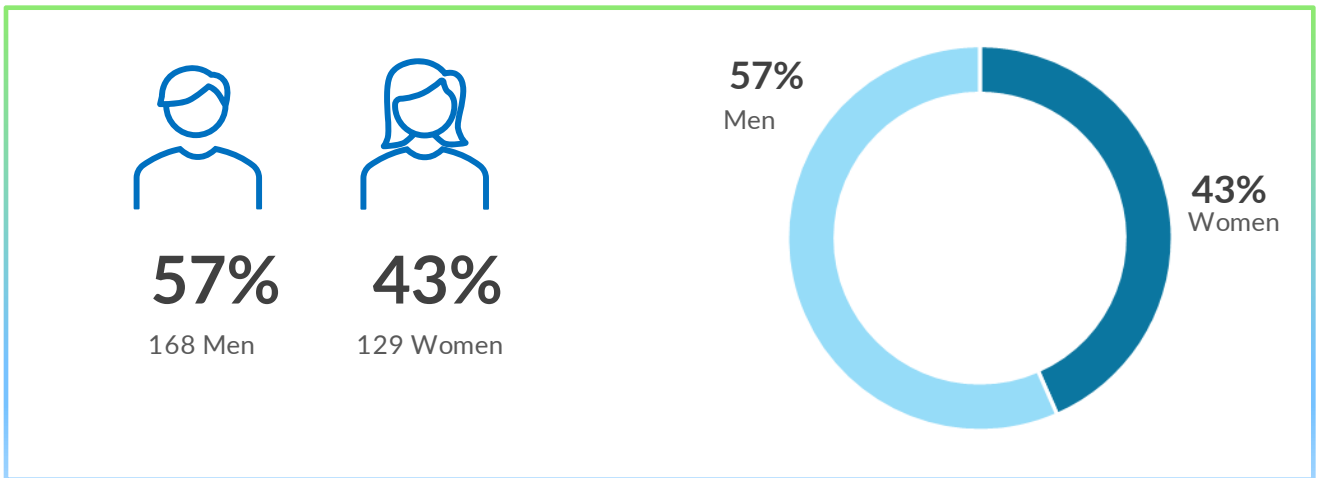
Aware of their importance and benefits for **society, equality, social inclusion, and diversity** are values integrated in all areas of the company.

Diversity data in terms of gender, age, and category for the year 2023 are presented below.





Distribution of staff by gender



Distribution of staff by age

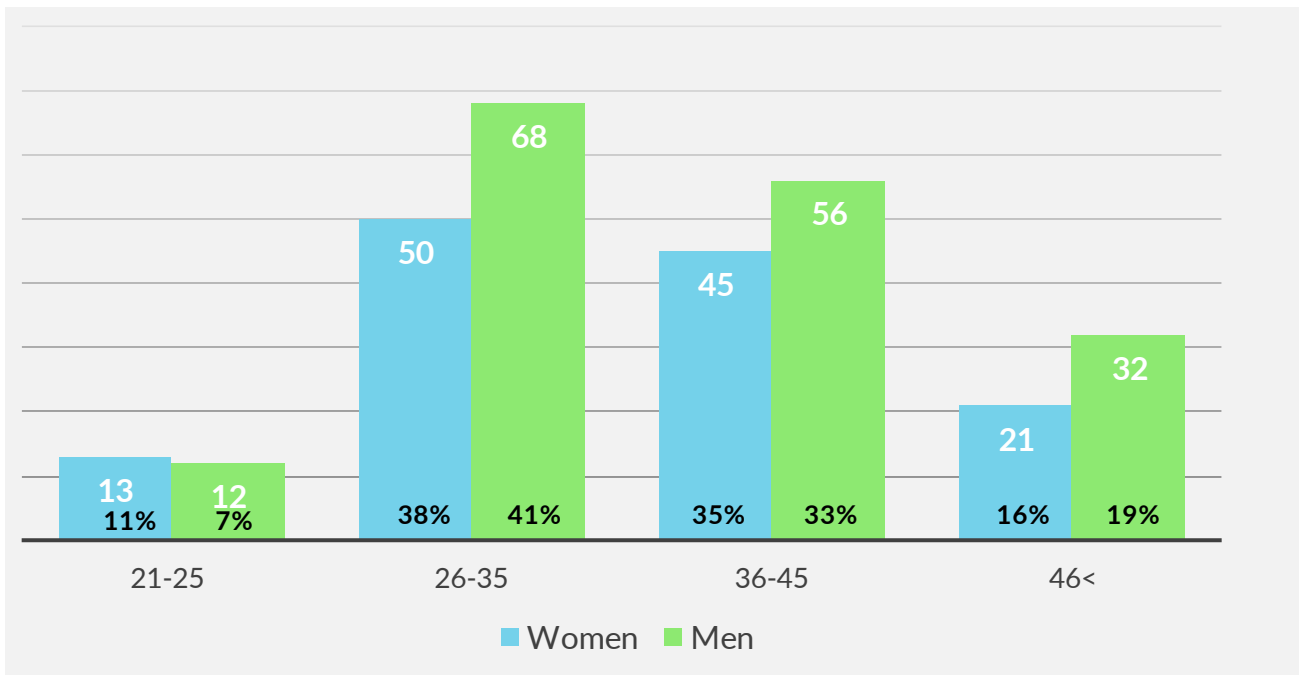
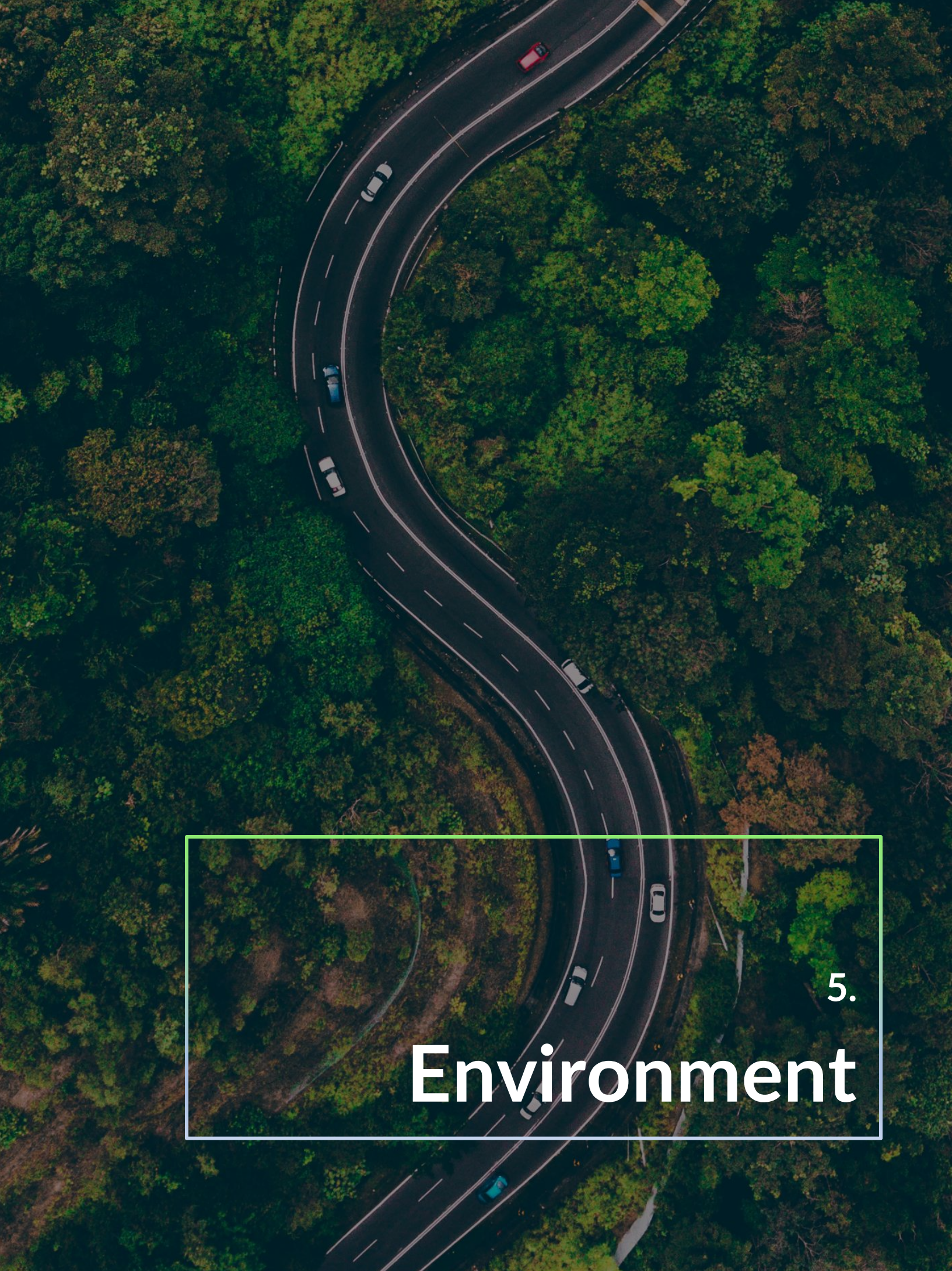


Table of data on the distribution of the workforce by age (closing December 2023). Percentages calculated by sex.



5.

Environment



5.Environment

5.1 Management approach

Environmental policy

Esteve Teijin is actively committed to preserving the environment and promoting sustainability. With this purpose, Esteve Teijin has established an **Environmental Policy** that includes:



- **0 Waste and 0 Impact Programmes.** To avoid any environmental impact derived from its activities and thus guarantee the protection of the environment.
- **Energy efficiency measures in all its work centres,** with the aim of reducing both energy consumption and the associated environmental impact.
- Constant search for innovations to minimise the **environmental footprint**.

In addition, **the company is ISO 14001 certified** reflecting the successful integration of the environment into the overall management of the organisation. This standard certifies the implementation of measures aimed at improving resource and waste management, reducing the negative environmental impacts of the company's activities, and minimising the risks associated with accidental situations.

Main environmental risks

Through aspect and impact evaluation, Esteve Teijin implements an internal procedure for the management of environmental issues. This process includes an annual review of environmental aspects,





calculation of their possible impact and the implementation of measures to eliminate or reduce this impact.

Given the nature of the company's operations, no processes are considered to cause significant damage to the environment. The most relevant factors have been identified and controlled, so there are currently no risks that could have a detrimental impact on the environment.

Key indicators

The company constantly monitors the environmental aspects that influence its daily operations. This monitoring results in the establishment of annual objectives, aimed at promoting environmental protection and actively contributing to the sustainability of the planet.

5.2 Environmental Management

Effects on the environment, health, and safety

The evaluation of the potential environmental effects derived from the company's operations is carried out through the **Aspect and Impacts Assessment**.

Results of this study are as follows:

Environmental Aspect	Derived environmental impact
Electricity consumption in warehouses	Contribution to global warming through emissions of gases derived from electricity production / Depletion of natural resources
General waste	Soil Contamination / Aquifers / Fauna and Flora
Plastic and general plastic packaging	Soil Contamination / Aquifers / Fauna and Flora
Water consumption in warehouses	Drought
PPE and other contaminated material: PPE, bags, dirty paper...	Soil Contamination / Aquifers / Fauna and Flora
Paper, boxes, and cardboard packaging	Soil Contamination / Aquifers / Fauna and Flora
Toner and ink cartridge consumption	Use of petroleum-derived materials
Legionella in warehouses	Bio-contaminated Zone
Pallets	Soil Contamination / Aquifers / Fauna and Flora
Used toner and ink cartridges	Soil Contamination / Aquifers / Fauna and Flora
General scrap	Soil Contamination / Aquifers / Fauna and Flora
Threats to the sanitation network	Soil Contamination / Aquifers / Fauna and Flora

Environmental assessment or certification procedures

Esteve Teijin is committed to sustainable development, reflecting this commitment through its **Environmental Policy**. This focuses on promoting the company's activities in an efficient manner, guaranteeing the preservation of the environment and the sustainable use of resources.

ISO 14001 certification, which covers all production centres, integrates the environment into the company's management. This standard is rigorously implemented and is audited internally and externally several times throughout the year to ensure compliance with the established standards.



Resources in environmental risk prevention

Since 2021, the economic resources allocated to the prevention of environmental risks have increased, thanks to the award of a specific subsidy for the installation of **solar panels at the plant in La Carolina (Jaén)**. This initiative seeks to mitigate the environmental impact generated by the significant electricity consumption required for **oxygen production**. In terms of human resources, the company currently has two professionals dedicated to environmental prevention.

Application of the precautionary principle

Based on the activity carried out, it is concluded that the potential damage that the company could inflict on the environment is not significant. The assessment of aspects and impacts reveals that the main risk is associated with the generation of waste. In order to avoid any negative impact on the environment, Esteve Teijin is intensively monitoring this damage. In addition to this analysis, the company does not consider extraordinary measures in the event of any type of environmental accident.

5.3 Pollution

Emission prevention, reduction, or remediation measures

According to the annual evaluation of aspects and impacts carried out by Esteve Teijin, the activities with the greatest impact are identified and the main waste generated is analysed, considering its impact in the mid and long term. The aim is to revalue this waste and reduce its production as much as possible. Currently, the most prominent waste is **Waste Electrical and Electronic Equipment (WEEE)**. To address this challenge, the company has implemented the **ET Green** project, with the aim of revalorising 100% of the components generated by this waste.

Solar panels

Oxygen plant (La Carolina, Jaén)





Other secondary waste includes **plastic, paper, and cardboard**. In this sense, Esteve Teijin has designed various actions to achieve a **progressive reduction** and revalorisation of this waste, with the goal of reaching the **0 Waste** objective.

The company's activity does not generate noise or light pollution.

5.4 Circular economy and waste prevention

Waste prevention, recycling, reuse and disposal measures

Esteve Teijin is currently operating the **0 Waste 0 Impact** programme.

This **0 Impact** programme aims to **reduce the environmental impact** based on three essential principles:

- Prioritising **electricity supply** contracts according to the specific needs of the company.
- Promoting **greater efficiency in electricity consumption** in all the company centres.
- Significant reduction of waste generated by the company's activity until the zero-waste target is reached.

The objective of the **0 Waste** programme is to promote the **circularity of waste**, encouraging the use of products for a longer period of time, promoting reuse and, finally recycling when products are no longer useful.

5.5 Sustainable use of resources

Consumption of raw materials and efficiency measures

Electricity is the main source of energy used by Esteve Teijin in the development of its business activities. The other materials consumed are of a basic nature, and the main waste generated includes paper, cardboard, plastics and Waste Electrical and Electronic Equipment (WEEE). The latter are the focus of the **ET Green** project, which seeks to revalorise 100% of the components generated by this waste.

Use of renewable energies

In 2021, Esteve Teijin received financial support from the Junta de Andalucía (Regional Council of Andalusia) for the implementation of self-consumption **solar panels**, with the aim of reducing dependence on conventional electricity supply.

The use of renewable energies, through the installation of solar panels, has played a key role in the **production of part of the oxygen** from 2022.

In 2023, Esteve Teijin has reaffirmed its commitment to sustainability through the adoption of **renewable energies**. As such, the company has explored the feasibility of new renewable energy-based electricity generation options for the different centres. This is a further step in contributing to the responsible use of resources and reducing the company environmental footprint.





Water Consumption

Water supply and consumption at Esteve Teijin is governed by local restrictions. The company does not use water in its production processes. Its consumption is mainly for showers, changing rooms and cleaning work in the work centres. To encourage responsible water use, the company has implemented informative signage in these centres, thus promoting water-conscious practices.

5.6 Climate change

Greenhouse gas emissions

The adoption of **green energy** has marked a significant milestone for Esteve Teijin as of 2019. Thanks to this measure, all the electrical energy in the company's work centres comes from 100% renewable sources that are environmentally friendly and sustainable.

The company has carried out a **carbon footprint calculation**, obtaining the following results:

- **Zero** in all work centres.
- **619,08** tonnes in company vehicles.

As a result of the carbon footprint calculation, Esteve Teijin **has contributed to avoiding the emission of 194 tonnes of CO2 into the atmosphere**. Furthermore, it has obtained an index of the degree of impact of its activities, which allows it to identify areas for energy improvement and determine future emission reduction strategies.

Measures against climate change

The **0 Impact 0 Waste** project is the most significant sustainable initiative that Esteve Teijin has implemented. The primary objective is to ensure that the company's activity has no impact on the environment and thus consolidate its commitment as a 0 Waste company. This measure reflects Esteve Teijin ongoing commitment to sustainability and environmental preservation by aiming to eliminate the impacts and waste associated with its activity.

Targets to reduce greenhouse gas emissions

The ultimate goal of **0 Impact 0 Waste project** is to generate zero waste in the development of the company activity. Either by ceasing to generate waste or compensating for it where possible.

Currently, the main opportunity for improvement is to reduce CO2 emissions generated by the **vehicle fleet**. In this sense, some of the measures implemented are:

- Distribution of around **30 electric and natural gas vehicles**. They emit around 20% less CO2 per km than petrol cars and up to 60% less nitrogen oxides.
- Implementation of new measures **to offset the CO2 generated**.

Since Esteve Teijin opted to switch its electricity supply contracts to **green energy**, it has managed to offset the CO2 emissions generated at its work centres using renewable energies. This strategic change



0 Carbon Footprint
In all work centers



reflects the company's commitment to sustainability and contributes to the reduction of the carbon footprint associated with its operations.

5.7 Biodiversity protection

Measures for biodiversity

In 2023, Esteve Teijin has **calculated and verified its carbon footprint**. A project is currently in progress with the aim of significantly **reducing** this footprint and developing new measures to **reduce carbon dioxide (CO2) emissions**.

Impacts caused by activities or operations in protected areas

None of the activities affect protected areas.

Gas vehicles
20% less CO2 aprox.



A close-up photograph of two people's arms and hands. One person has light skin and the other has dark skin. They are holding hands, with the dark-skinned person's hand resting on the light-skinned person's hand. They are wearing white t-shirts and dark pants. The image is used as a background for a text overlay.

6.

Human Rights

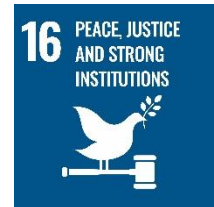
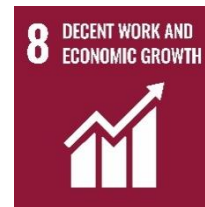


6. Human Rights

6.1 Ethics

Esteve Teijin's compliance and ethical management model is based on responding to our commitments and principles laid out in our **company's Code of Conduct**.

The Code of Conduct is mandatory for all Esteve Teijin employees, as a fundamental part of the values that sustain our company's corporate culture, it establishes the essential principles, commitments and essential conduct for relations among all stakeholders, including, among others:



- Respect for human rights.
- Acting in accordance with the law.
- No to child labour.
- No to forced or compulsory labour.
- No to discrimination.
- Zero tolerance for corruption.

In addition, the company is committed to following the self-regulation codes set by the **Spanish Federation of Healthcare Technology Companies (FENIN)** and by the **National Business Association of the Pharmaceutical Industry established in Spain (Farmaindustria)** in all the sectors in which it operates.





Non-compliance with the rules of the Code of Conduct by Esteve Teijin's collaborators gives rise to the application of the corresponding sanctions in accordance with the **Code of Responsible Compliance** and the relevant applicable legislation.

6.2 Suppliers

At the end of 2022, the company approved a **Code of Ethics for Suppliers**. The objective is to optimise the system to ensure that suppliers comply with the requirements indicated in this code and respect human rights.

Therefore, it is an essential requirement for suppliers to comply with the applicable regulations, to know and comply with Esteve Teijin's **Code of Ethics for Suppliers**, and to respect human rights.

Thus, Esteve Teijin confirms that throughout the supply chain there are **no suppliers with a significant risk** of cases of forced labour, discrimination, child labour, unfair treatment, or any other practices that place pecuniary ends before social and/or environmental ones. The non-existence of complaints received in the ethics channel in the years 2019-2023 related to the supply chain confirms this.

6.3 Training Activities

During 2023, training activities were carried out for Esteve Teijin employees with the aim of guaranteeing and raising awareness of compliance with the **Code of Conduct, the Ethical channel and anti-corruption and anti-bribery policies**.

6.4 Risk management

Throughout 2023, Esteve Teijin's Compliance department has carried out risk management that includes: respect for **human rights**, the fight against corruption and bribery and money laundering in all the company's activities and operations. This risk management makes it possible to identify, measure, assess risks, carry out risk reduction activities and determine the remaining residual risk to ensure the achievement of objectives and thus ensure the strength of the system.

6.5 Notification and compliance

Esteve Teijin has created an **Ethics Channel** with the following objectives:

- Ensure compliance with the **Code of Conduct**.
- Promote **human rights**.
- Encourage **the fight against fraud and corruption**, as well as money laundering.
- Facilitate the possibility of consulting doubts and notifying irregularities or non-compliances that are unethical, lack integrity or violate the established guidelines.

Access to the Ethical Channel is available via any of the following communication channels:

- By email to denunciascompliance@esteveteijin.com.





- By post to the attention of the Compliance Officer, at Passeig del Ferrocarril, 369 08860 Castelldefels (Barcelona), Spain.
- On the company's website, esteveteijin.com in the section *Commitment to transparency*.
- Through the Esteve Teijin intranet, ETClick!, in the *Documentation and Resources/Compliance* section and from the home page itself.

The Compliance Department is responsible for dealing with queries and complaints. These are studied and treated in a strictly confidential manner. The data of those involved are managed in accordance with the provisions of data protection laws. In any case, these channels are fully able to guarantee the sender's anonymity if he/she wishes.

6.6 Communications received

No complaints have been received in the year 2023. Previously, a single complaint was received in 2020 and 2022. These ended as "Unsubstantiated" and "Terminated" for reasons external to the company respectively.

The complaints were received via direct telematic channels. That is, via the company's website, the Intranet or by email.

6.7 Sanctions

No significant complaints, fines or sanctions have been received with regard to incidents of non-compliance with voluntary codes, sectoral codes, human rights or legislative, social or environmental legislation during the years 2020-2023.





6.8 Certifications

Esteve Teijin has certified its Compliance model with **AENOR 19601** certification in the field of social responsibility, compliance and risk management.

This certification, based on the **UNE 19601 standard**, highlights the value of the internal policies and procedures applied by the company to foster a culture of good governance, reduce the organisation's exposure to criminal risk and promote crime prevention.

UNE 19601 standard

NExT Offices (Castelldefels, Barcelona)





7.

Bribery and Corruption



7. Bribery and Corruption

Esteve Teijin's ethical and compliance management model is based on the application of its **Code of Conduct**, which all the company professionals must comply with.

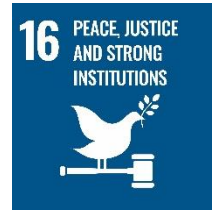
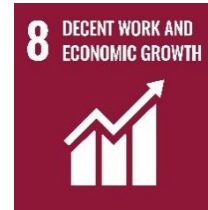
In addition, the company has several policies aimed at preventing corruption and bribery:

- Compliance Policy.
- Policy on interactions with healthcare professionals and organisations.
- Policy on interactions with members of contracting bodies.
- Anti-corruption and anti-bribery policy.
- Supplier Code of Conduct.

These policies apply to the relationship with healthcare personnel, members of contracting bodies (public and private) and other stakeholders, and must be based on the principles of **transparency, integrity, impartiality, and legality**.

All the employees who are part of Esteve Teijin must comply with the guidelines for conduct and general lines of action of the **Code of Conduct** and the above-mentioned policies.

Non-compliance with the rules of the **Code of Conduct** or the aforementioned policies by Esteve Teijin collaborators will give rise to the application of the corresponding sanctions in accordance with the **Code of Responsible Compliance** and the relevant applicable legislation.





7.1 Training

The implementation and communication of the **Code of Conduct** began in 2020. Policies are also implemented to prevent corruption, whether in interactions with healthcare professionals, healthcare organisations or with the administration and conflicts of interest, which are subsequently disseminated throughout the organisation.

The **anti-corruption policy** and the **Code of Conduct** for suppliers are available to all employees of the company, as well as to all interest groups and stakeholders. These are available on the Esteve Teijin website, [esteve-teijin.com](https://www.esteve-teijin.com).

As indicated in the sections on **Human Rights and Training**, regular training activities are carried out for company employees on the code of conduct, the whistle-blowing channel, anti-corruption, and anti-bribery policy, etc.

7.2 Risk management

In 2022, Esteve Teijin's Compliance Department carried out a **risk management** of aspects such as the fight against corruption and bribery or money laundering in all the company's activities and operations. Esteve Teijin is thus committed to fighting corruption in all its forms, including extortion and bribery.

This risk management makes it possible to identify, measure, assess risks, carry out activities to reduce them and determine the residual risk, to ensure and control any possibility of corruption or bribery within Esteve Teijin.





7.3 Notification and compliance

The **Ethics Channel** is the tool used to ensure compliance with the Code of Conduct, anti-fraud, and anti-corruption policies, as well as anti-money laundering, in addition to facilitating the possibility of reporting queries and irregularities or non-compliance.

Throughout 2023, a new access to make notifications has been incorporated from the home page of the company website.

From 2020 to 2022, the ethics channel received a single report each year. In none of the cases, were the allegations related to either fraud or corruption. In 2023, **no report was received**.

For more information on these aspects, please refer to the **Human Rights** chapter.

7.4 Sanctions

No significant complaints, fines or sanctions have been received in terms of incidents of non-compliance with voluntary codes, sectoral codes, human rights or legislative, social, or environmental legislation from the years 2020 to 2023, as mentioned in the section on Human Rights.

7.5 Results

The company's collaborators have received training related to the Code of Ethics and the complaints channel, and it has been promoted and communicated internally as well as externally. The absence of reports of irregularities received through the Ethics Channel related to bribery, corruption or money laundering reinforces its significance.

7.6 Donations to non-profit foundations and entities

In 2023, Esteve Teijin made a non-significant donation to the following foundation:

- **Spain-Japan Council Foundation.**





8.

Society



8.Society

8.1 Subcontracting and suppliers

Esteve Teijin maintains an excellent relationship with its suppliers. This is essential for the proper functioning of the company, as well as for the achievement of the objectives. Suppliers know the organization and have a better response to commitments made, as well as adapt to changes as the market evolves.

Purchasing management is handled by specialized areas (Purchasing department). This allows the company to be efficient in the different processes.

For an agile and efficient management of daily operations, Esteve Teijin offers its suppliers a free online platform called **Supplier Portal**.

This **portal** is key in building a relationship of trust and mutual benefit. There, suppliers can register their company data, complete the approval records, and check the status of orders issued to them.

When suppliers register in the **Portal**, they accept Esteve Teijin's **supplier code of ethics**, which

urges them to develop their business relationships under the principles of business ethics and transparent management.

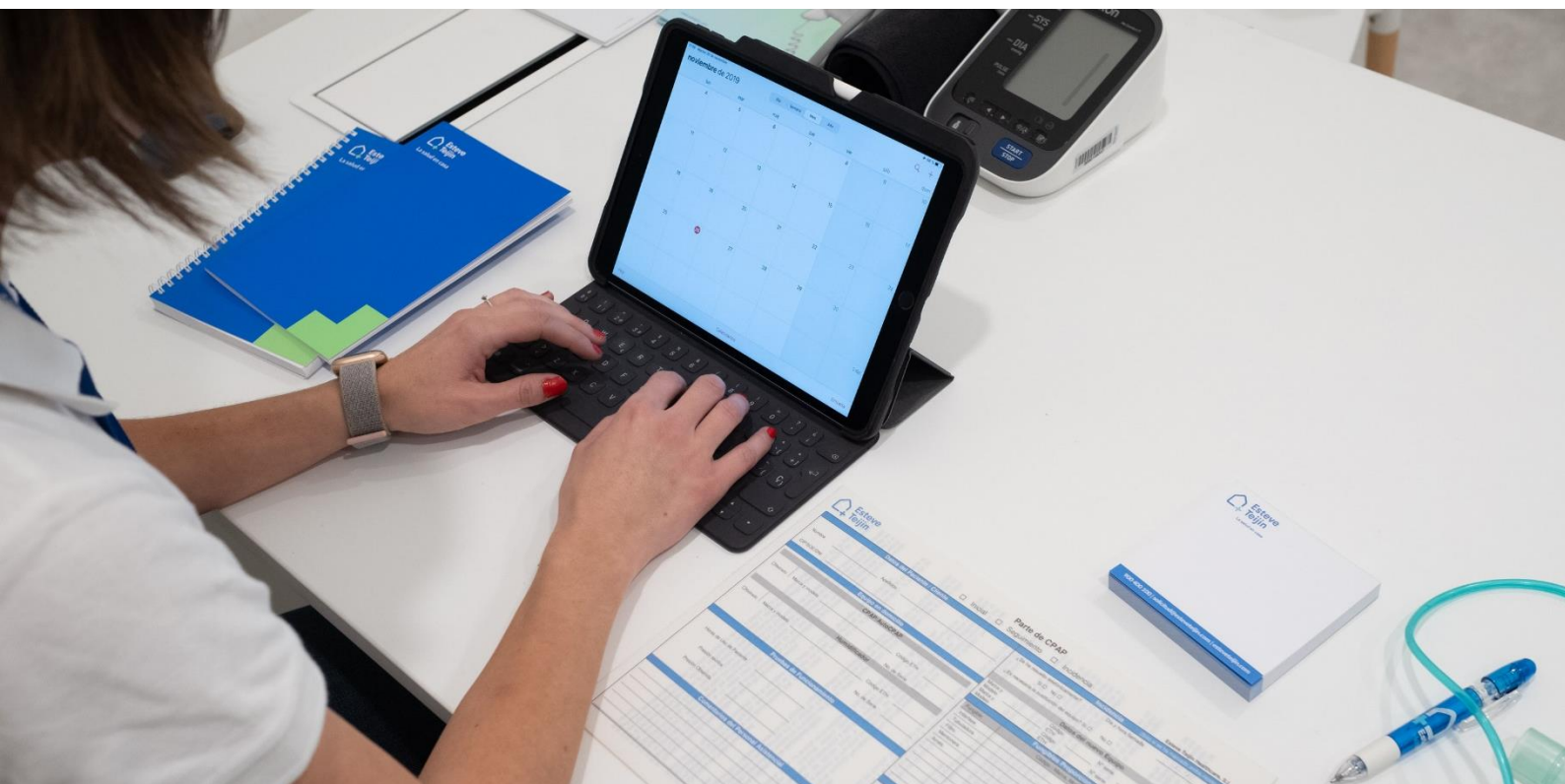


The **Suppliers Code of Ethics** is also incorporated in most of the contracts signed with suppliers.

Once registered in the **Portal**, suppliers must fill out the approval questionnaires that may apply to them: General, service and/or product and data protection.

To ensure compliance with the regulations applicable to the purchase, the main aspects considered in the general approval are:

- Quality of the product / service.
- Price and method of payment.
- **Compliance** criteria.
- Environmental and safety aspects.





Critical issues that the supplier must comply with are defined in the approval. An **Approved** supplier is one that complies with the critical aspects and is included in the supplier panel. In the case of being **Ineligible**, the supplier is informed of the aspects that must be solved to be able to collaborate with Esteve Teijin.

Then, the supplier will automatically receive a notification through the Portal informing the status of its approval.

Supervision, audit, and results systems

Esteve Teijin is a company dedicated to Home Respiratory Therapies, including the manufacture, distribution, and supply of medical oxygen for home care.

To manage the specific processes of distribution and supply of oxygen, as well as other medical devices used in its administration to patients, the company is governed by **ISO standards (9001, 13485, 14001, 27001 and 45001)**, **UNE (19601)** and **Good Manufacturing Practices (GMP)**, which sets out a series of standards and guidelines to be followed by manufacturers of medicines and

The rest of the aspects evaluated in the approval, are not considered critical, but are assessable aspects.

These criteria allow Esteve Teijin an objective and impartial assessment in the selection of its suppliers.

Esteve Teijin develops its activity in Spain and promotes the work with **local suppliers** in the different areas in which it operates.

medical devices to ensure the quality and safety of the products produced. These standards were created to achieve uniformity and manufacturing control in accordance with the intended use of these products.

Esteve Teijin carries out periodic audits, in accordance with specific internal procedures, to ensure compliance with **GMP standards** in those suppliers whose product, materials or services directly affect the quality of the manufactured product, such as:





- **Suppliers of Active Pharmaceutical Ingredients (API)** and finished product (produced by third parties under Esteve Teijin brand).
- **Suppliers of packaging material.**
- **Suppliers of services** related to the drug, such as calibrations, validations and qualifications, maintenance of analysers or maintenance of containers.
- **Calibration gases** or other products directly related to the manufactured product.

Risk management is performed annually for each supplier of products, materials and services related to the manufactured medicinal products, based on the criticality of the material or service provided by each supplier and on the rating obtained in the annual supplier assessment.

Based on the results obtained in this risk management, the supplier is audited.

In addition, multiple audits are periodically carried out on suppliers of Active Pharmaceutical Ingredients (API) as well as finished products, suppliers of product labels and leaflets, and primary packaging materials.

Throughout 2023, an audit was carried out on the supplier Messer Ibérica de Gases S.A., which fills portable liquid oxygen containers (finished product), with a satisfactory result. That is, no *non-conformities*.

Also, in 2023, many internal and external audits have been carried out to ensure that the company carries out its activities in accordance with **ISO 9001, ISO 13485, ISO 14001, ISO27001, ISO45001 and UNE19601 standards**.

This is evidenced by the certificates of compliance with these standards, which are available on our website.





8.2 Consumers

Measures for the health and safety of consumers

Esteve Teijin has a series of measures focused on ensuring the health and safety of patients and users. These measures are detailed below.

Pharmacovigilance and materiovigilance departament

Responsible for the management of possible adverse reactions that may be caused by the use of medical oxygen (pharmacovigilance) or the medical devices supplied (materiovigilance).

Medical oxygen and medical devices (electromedical equipment, consumables, and accessories) are supplied to patients and users as part of their home respiratory therapy treatment, always prescribed by a specialist physician.

For the optimal management of possible adverse reactions, Esteve Teijin carries out the following actions:

- Detection of a possible adverse reaction.
- Data collection.
- Communication to the authorities.

This department data is included in the **European Surveillance System EudraVigilance of the European Medicines Agency (EMA)**.

To manage any possible adverse reaction that may arise from the use of medical oxygen or medical devices supplied by Esteve Teijin sufficiently in advance, the pharmacovigilance and materiovigilance department provides users with different

contact channels: telephone, mail, fax, web.

As part of Esteve Teijin annual training plan, pharmacovigilance and materiovigilance training sessions are scheduled for all the staff. This ensures the knowledge of the procedures necessary to report any possible adverse reactions of users and patients to the responsible department within the required time frame.

Esteve Teijin ensures that the medical oxygen it produces complies with **GMP (Good Manufacturing Practices) standards**. The application of these regulations ensures the maximum quality of the product and therefore the safety of the people who consume it.

Patient risk management

Esteve Teijin has a system for assessing potential risks to patients in addition to **risk prevention and management measures**.

This system analyses all potential risks identified and classifies them according to the following criteria: degree of control (controlled, partially covered or not covered at all), severity and frequency.

According to this analysis, a specific risk management plan is established for each of these situations.





Traceability system

The company's validated information systems, **ATLAS** and **ETForce**, have an automated control process for the **traceability of medicines and medical devices**. This system allows the equipment to be traced and identified throughout its life cycle, from acquisition to destruction.

This traceability system considers three basic aspects: **Product identification, its maintenance, product data and product movement tracking (traceability)**. This is linked to commercial information, with different internal processes and self-monitoring that guarantee its accuracy.

In the case of medical devices, the traceability system records in detail all the operations carried out: Dates of installation, replacements and withdrawals of equipment and accessories, revisions and periodic maintenance carried out, resolution of breakdowns, etc.

For medical oxygen, in addition to the above, a label with the batch to which it belongs is attached to the container including the medical oxygen. This system makes it possible to always know which batches of medical oxygen are including in different containers as well as their physical location.

Esteve Teijin's robust traceability system ensures that in the event of a product recall, the location of the affected batch or product is available in real time, always ensuring patient safety.





Approved and certified workshop: ISO 9001 and ISO 13485

Esteve Teijin technical service workshop at the Castelldefels Logistics Centre is approved by all the manufacturers of the equipment it supplies. This workshop is also certified in **ISO 9001** and **ISO 13485** standards for **cleaning and disinfection** for the reuse of specific medical devices in respiratory therapies.

The facilities of this logistics centre are designed and organised with a flow of cleaning and verification of the correct operation of the equipment where cross-contamination is not possible.

The following activities are carried out in the workshop:

- Compressed **air cleaning and suction**.
- **Repairing and adaptation** of equipment.
- Cleaning of equipment with **disinfectants authorised** for sanitary use.
- **Checking and verifying** the functioning of the equipment.
- **Pre-sealing** of equipment to ensure its correct condition.
- Dispatch of equipment available for **reuse**.

Due to the **health crisis caused by Covid-19** in the period 2020 - 2021, all disinfection protocols are intensified in the logistics centres and the company's workshop: daily disinfection of surfaces in contact with employees, training and reorganisation of spaces and times for eating and resting, and physical measures were installed to improve the isolation of each workstation. All these measures are still in place today.

Claims, complaints received and resolution systems

Esteve Teijin is committed to the health of patients and their environment. The corporate slogan ***Health at home*** reflects the desire to put the patient at the centre of activities with the aim of improving their health and well-being.



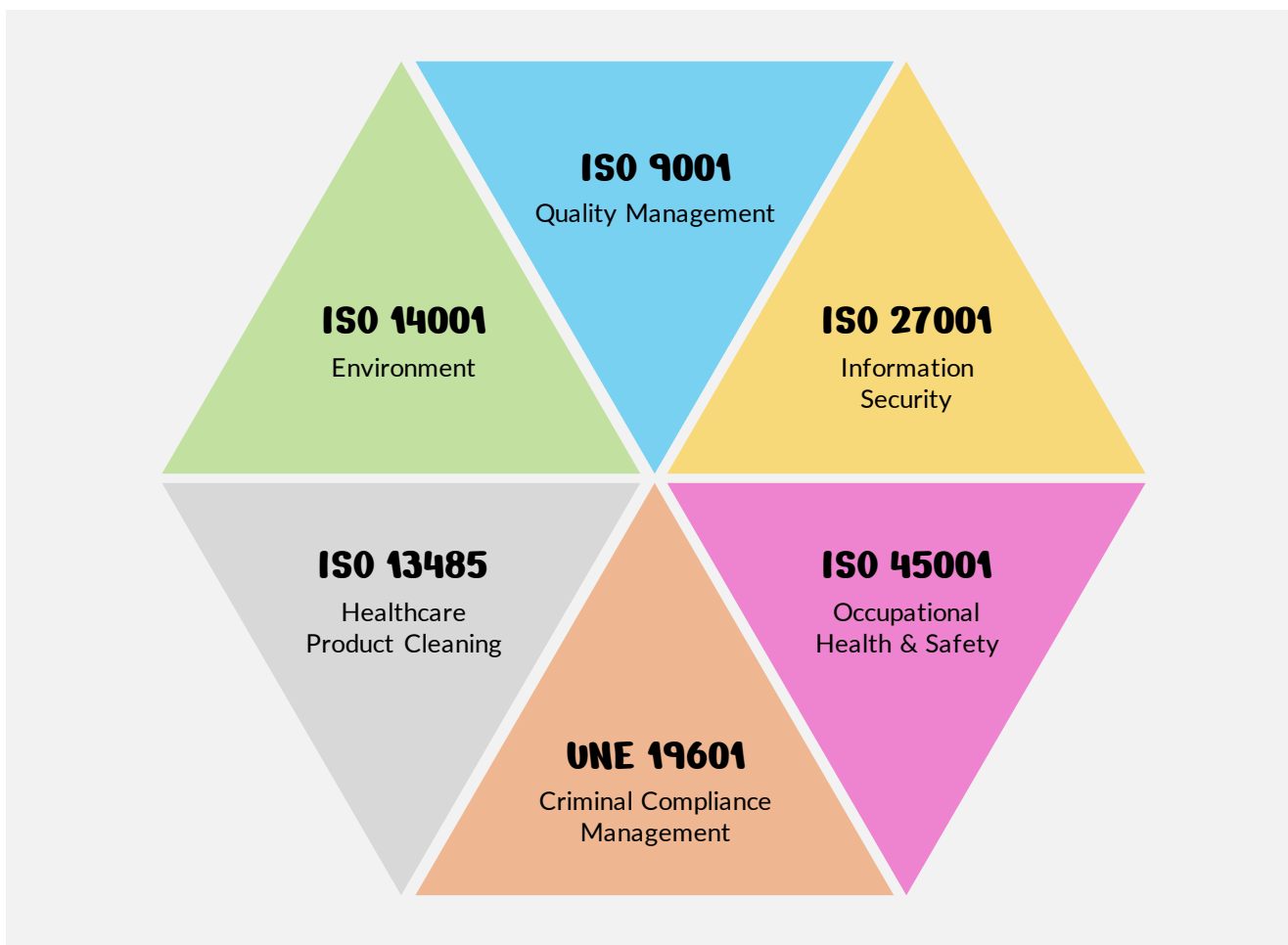


To promote excellence in service, the company applies quality management models, such as the **ISO 9001** and **ISO 13485** standards, which enable it to detect new opportunities for improvement and aim to improve the health outcomes and well-being of patients treated in a safe manner as well as guaranteeing and promoting patients' rights.

The company's **Quality System** aims to develop a system of care and service provision of excellent quality, offering results in line with the needs, expectations and commitments acquired with patients, administrations, and other stakeholders.

Senior management and all Esteve Teijin collaborators are committed to the **process of continuous improvement in quality and the safety** of patients, their families, and caregivers. The company applies the highest quality standards in the provision of home respiratory therapy services and in the production of related materials, equipment, and supplies.

In addition, occupational risk prevention, environmental aspects, IT security and **criminal compliance** are considered in an integrated management system. This is based on international standards and recommendations for safe patient care, and on the International Standards **ISO 9001, ISO 45001, ISO 14001, ISO 13485, ISO 27001, and UNE 19601**.



ISOs in which Esteve Teijin is certified.



Esteve Teijin has a specific system for the management of complaints, claims, suggestions, and acknowledgements. This procedure includes the reception of all types of comments from patients and users.

This is a system specifically designed to improve the Home Respiratory Therapy (HRT) service. For optimal operation, Esteve Teijin has **a specific department dedicated to Service Quality**, within the Quality Department, with a person in charge of managing complaints, claims, suggestions, and acknowledgements from patients and users.

Users can send their complaints, claims, suggestions, and thanks through different **channels**:

- **Claim forms**

Available at all service centres or can also be requested from professionals.

- **Telephone**

Through the toll-free telephone service, available **24 hours a day**, 365 days a year. An agent will register the user's complaint and a notification will be sent to the Service Quality division.

- **Web**

By filling in the specific complaints form on the website **esteveteijin.com**.

Once the complaint has been filed, regardless of the channel used, it is forwarded to the manager of the Service Quality division, who will be responsible for managing it and providing the user with a response within 7 days or less.



Complaints and claims management flow at Esteve Teijin.



Resources for the filing of complaints and claims

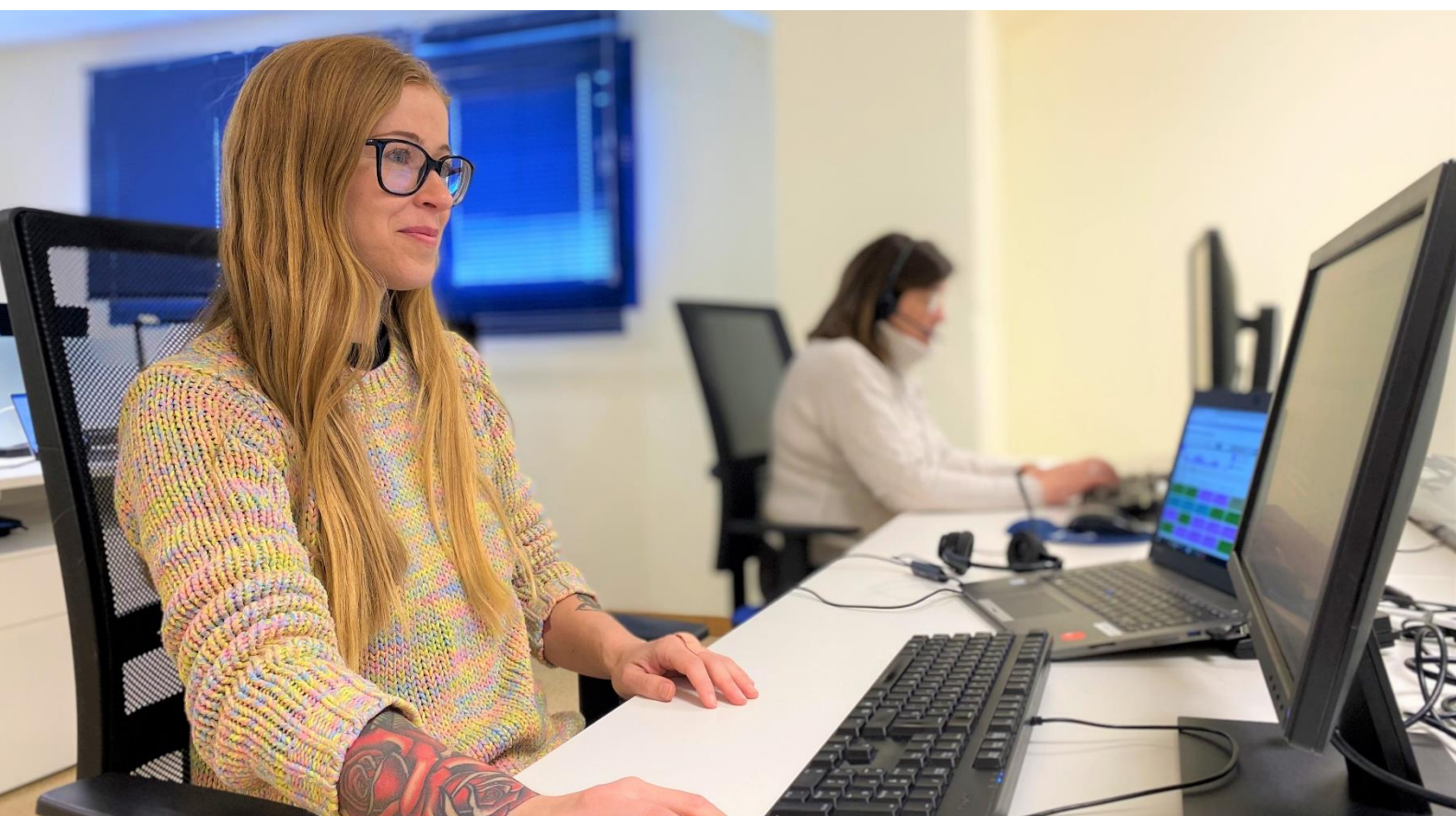
With the aim of responding as quickly as possible, Esteve Teijin provides patients with the following resources for managing complaints and claims.

- **Head of the Service Quality area.**
- **Internal** monthly monitoring committee.
- **Theoretical training** on internal reception and communication protocols.
- **Attitudinal training** on professionalism, patient communication, non-verbal communication, empathy, and cordiality.
- **Telephone service 24h / 7 days a day**, 365 days a year to collect all complaints, claims, suggestions, and cordiality.
- **Team of technical and care professionals.**
- **Specialist in user service and complaints management** responsible for Service Quality.

Procedures

The procedures for handling complaints and claims are detailed below:

- **Confirmation of receipt** of the complaint or claim to the user.
- **Registration** in the Esteve Teijin system.
- **Internal investigation.** The Service Quality Manager is responsible for verifying the information and informing the departments involved of the facts. Working with the affected departments, an investigation is initiated to determine the extent and root cause of the issue.
- **Action plan.** The necessary corrective or improvement actions are established. The resulting actions may range from reinforcement training to updating internal protocols.
- **Response to the user** using the same channel used by the complainant.
- **Record** of the actions taken to resolve the complaint in the Esteve Teijin system.
- **Follow-up** by the Quality Department on corrective actions.





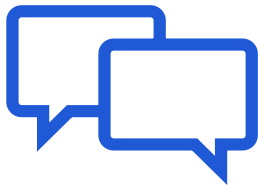
Complaints and claims 2023

Esteve Teijin's **quality indicators** include those related to the **number of oral and written complaints received monthly and annually** from users and patients, and the average response time.

In 2023, the number of oral and written complaints received with respect to the total number of patients attended to by Esteve Teijin did not exceed the acceptance limit of **0,1%** in any case, and all were resolved favourably.

The average response time to complaints during 2023 is well below the acceptance limit (< or equal to 7 days) and all complaints received are resolved in an average time of **3,32 days**.

Claims 2023



112

Oral complaints per
130.000 patients



32

Complaints written
per 130.000 patients



3,32 day

Average time
of resolution*



8.3 Tax information

The Company's tax information is included in note 12 of the notes to the Financial Statements for the 2023 fiscal year.



9.

Index of GRI content



9. Index of GRI standard content

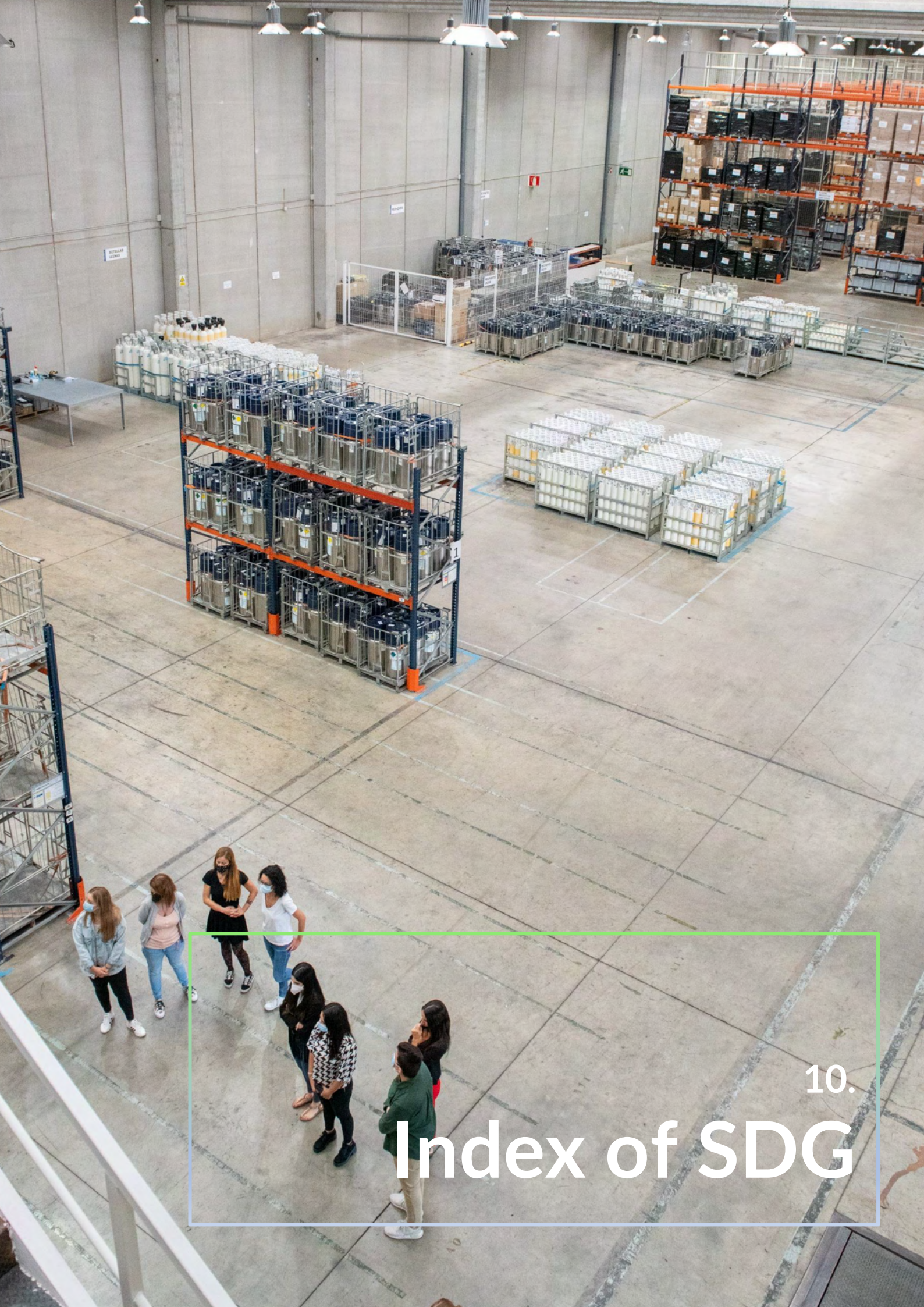
Information required by Law 11/2018	Section of the report	Selected GRI Standards
Introduction		
EINF Information	<ul style="list-style-type: none"> Bases of presentation of the report. Identification of stakeholders. Materiality principle. 	GRI 102-42, GRI 102-47
Business model		
General Information	<ul style="list-style-type: none"> Brief description of the business model. Objectives and strategies. Geographical presence and markets in which it operates. 	GRI 102-1, GRI 102-2, GRI 102-3, GRI 102-6
Risk control and management		
Risk control and management	<ul style="list-style-type: none"> Policies applied by the company. Identification of the main risks derived from the company's activity. 	GRI 103-2, GRI 103-3
Social issues and employment		
Employment	<ul style="list-style-type: none"> Distribution of employees by gender and professional classification. Type of contract broken down by sex. Wage gap, remuneration for equal or average jobs in the company. Remuneration record. Implementation of digital disconnection policies. 	GRI 102-8, GRI 103-2, GRI 401-2, GI 405-2
Work organisation	<ul style="list-style-type: none"> Work organisation. Measures aimed at facilitating work-life balance and encouraging co-responsibility of both parents. 	GRI 102-8, GRI 103-2
Training	<ul style="list-style-type: none"> Policies put in place. 	GRI 103-2, GRI 404-2
Equality	<ul style="list-style-type: none"> Measures taken to promote equality in employment. Equality plan. Procedure for Action against Harassment in the Workplace. 	GRI 103-2, GRI 406-1
Diversity	<ul style="list-style-type: none"> Policies and actions of the Company. 	GRI 103-2



Environment		
Management approach	<ul style="list-style-type: none"> Environmental policies. Main environmental risks. Key indicators. 	GRI 102-15, GRI 103-2
Environmental management	<ul style="list-style-type: none"> Environmental, health and safety impacts. Environmental assessment or certification procedures. Resources in the prevention of environmental risks. Application of the precautionary principle. 	GRI 102-15, GRI 102-29, GRI 102-30, GRI 103-2
Pollution	<ul style="list-style-type: none"> Emission prevention, reduction, or remediation measures. 	GRI 103-2, GRI 302-4, GRI 302-5, GRI 305-5, GRI 305-7
Circular economy and waste prevention	<ul style="list-style-type: none"> Waste prevention, recycling, reuse, and disposal measures. Fighting food waste. 	GRI 103-2, GRI 306-2
Sustainable use of resources	<ul style="list-style-type: none"> Water consumption. Consumption of raw materials and efficiency measures. Direct and indirect energy consumption. Energy efficiency measures. Use of renewable energy. 	GRI 301-1, GRI 301-2, GRI 301-3, GRI 306-3, GRI 306-1, GRI 306-2
Climate change	<ul style="list-style-type: none"> Greenhouse gas emissions. Measures to combat climate change. Targets to reduce greenhouse gas emissions. 	GRI 102-15, GRI 103-2, GRI 305-1, GRI 305-5
Biodiversity protection	<ul style="list-style-type: none"> Biodiversity measures. 	GRI 304-2
Human rights		
Human rights	<ul style="list-style-type: none"> Ethics. Suppliers. Training activities. Risk management. Notifications and compliance. Communications received. Sanctions. 	GRI 102-16, GRI 102-17, GRI 103-2, GRI 419-1
Bribery and corruption		
Bribery and corruption	<ul style="list-style-type: none"> Policies applied. Training. Risk management. Notifications and compliance. Sanctions. Results. Contributions to foundations and non-profit organisations. 	GRI 102-16, GRI 102-17, GRI 103-2, GRI 419-1



Society		
Subcontracting and suppliers	<ul style="list-style-type: none">• Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.• Monitoring and auditing systems and audit results.	GRI 102-9, GRI 103-3, GRI 407-1, GRI 409-1, GRI 414-2
Consumers	<ul style="list-style-type: none">• Measures for the health and safety of consumers.• Department of Pharmacovigilance and Materiovigilance.• Risk management for patients.• Traceability system.• ISO 13485 approved and certified workshop.• Resources for complaints and claims management.• Complaints and claims.	GRI 103-2, GRI 416-1, GRI 416-2, GRI 417-1, GRI 102-17, GRI 103- 2, GRI 418-1
Tax information	<ul style="list-style-type: none">• Profits earned.• Taxes on profits.• Public subsidies received.	GRI 201-1, GRI 201-4



10.

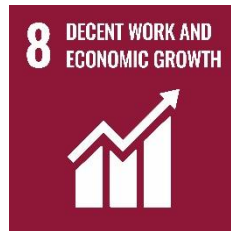
Index of SDG



10. Index of Sustainable Development Goals (SDG)



GRI 306-1
GRI 401-2



GRI 102-8 GRI 201-1 GRI 301-1
GRI 301-2 GRI 301-3 GRI 401-2
GRI 405-2 GRI 406-1 GRI 407-1
GRI 409-1 GRI 414-2



GRI 306-1
GRI 401-2



GRI 102-8



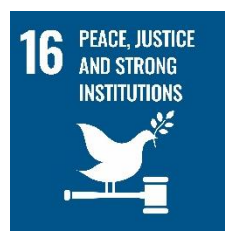
GRI 306-1
GRI 306-2
GRI 306-3



GRI 302-4
GRI 302-5



GRI 302-4
GRI 302-5



GRI 102-16 GRI 102-17
GRI 416-2 GRI 102-29
GRI 418-1 GRI 419-1



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