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### 1.1 Introduction

This sustainability report on the **Non-Financial Information Statement** (EINF) corresponds to the fiscal year ending December 31, 2024, and forms part of the management report of ESTEVE TEIJIN HEALTHCARE, S.L. (hereinafter referred to as "Esteve Teijin" or "the Company"). Its preparation complies with the requirements set out in Law 11/2018 of December 28, which amends the Commercial Code, the Consolidated Text of the Capital Companies Law, approved by Royal Legislative Decree 1/2010 of July 2, and Law 22/2015 of July 20 on the Audit of Accounts, regarding non-financial information and diversity.

The purpose of the EINF is to provide a comprehensive view of Esteve Teijin's evolution, results, and current situation, as well as to analyze the impact of its activity on key social aspects. These include social and labor issues, environmental sustainability, respect for human rights, and the fight against corruption and bribery.

This report follows the standards of the <u>Global Reporting Initiative (GRI)</u>, recognized for their ability to offer a balanced and comprehensive representation of an organization's material issues, their impacts, and management strategies.

The content has been determined through a materiality analysis, identifying the most relevant issues in terms of business impact and the importance of reporting them. Esteve Teijin has considered the perspectives of its stakeholders, including shareholders, investors, clients, suppliers, employees, and end-users.

Key topics identified through materiality analysis include:

- General information and business model
- Employment, work organization, and training
- Equality and diversity
- Health and safety
- Environmental management and pollution
- Circular economy and waste prevention
- Sustainable resource use
- Climate change
- Biodiversity protection
- Human rights
- Corruption and bribery
- Subcontracting and suppliers
- Consumers
- Tax information

This report reflects Esteve Teijin's commitment to transparency and sustainability, ensuring that all relevant information on its performance and social impact is available to its stakeholders.

ESTEVE TEIJIN · SUSTAINABILITY REPORT 2024



### 1.2 Presentation

Esteve Teijin's Sustainability Report reflects our firm commitment to social responsibility, environmental respect, and the construction of a fairer and more inclusive work environment. In a year marked by global challenges, we have strengthened our sustainability strategy with concrete actions that generate a positive impact on our organization and society.

Protecting the planet remains a top priority. In 2024, we implemented measures to **reduce our carbon footprint**, promoted the use of **green energy** in our facilities, and encouraged more sustainable practices in our supply chain. We advanced our **recycling policy**, focusing on reusing key materials such as paper and uniform textiles, contributing to a more circular and responsible economy.

Sustainability is also reflected in how we care for **our team**. We have reinforced initiatives to create quality jobs based on our core values of **responsibility**, **commitment**, **teamwork**, **and collaboration**. Our human resources policy promotes salary equity, equal opportunities, work-life balance, and professional development in an environment where everyone has the same opportunities for growth.

In compliance, we have obtained **UNE 19601 Compliance management certification**, ensuring our business management meets the highest ethical and integrity standards. This recognition reaffirms our commitment to transparency and the most rigorous governance practices.

Each of these achievements results from the collective effort of everyone at Esteve Teijin, along with the trust of our clients, suppliers, and collaborators. In 2024, we impacted approximately **150,000 patients** with our high-quality home respiratory therapies, marking a significant step forward on our path. Together, we will continue advancing our **sustainability strategy**, convinced that the future of health and global well-being must be built on responsibility, environmental care, and innovation.

Thank you for joining us on this journey.

Carlos Fina Carreras CEO Esteve Teijin





### 1.3 Stakeholders

Esteve Teijin is committed to generating value and improving societal well-being and environmental care. To this end, it maintains a continuous dialogue with various stakeholders, shaping the direction and future vision of the company.

### **COLABORADORES**



This includes all employees, regardless of their work location or position. Esteve Teijin is committed to providing a safe and healthy work environment, fostering personal development, and ensuring work-life balance.

It also promotes constant dialogue and guarantees equal opportunities without discrimination based on sex, race, religion, age, or other factors.

### **PATIENTS AND CAREGIVERS**

Esteve Teijin's primary mission is to provide excellent and personalized treatment to patients to enhance the quality of life for individuals with respiratory diseases.

Our commitment includes offering high-quality, rigorously tested equipment and providing personalized treatment monitoring with continuous communication with healthcare professionals.



We also promote therapeutic education and patient empowerment by disseminating practical and relevant content.

### **PRESCRIBERS**

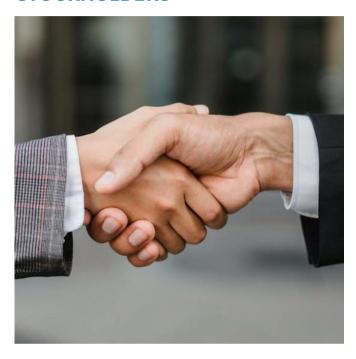


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Esteve Teijin ensures that prescribers have access to innovative, high-quality equipment and reference services for home-based patient care.

The company is committed to **monitoring treatments and sharing information** continuously to improve patient **health and quality of life**.

### **STOCKHOLDERS**



Esteve Teijin commits to its parent companies, **Esteve** and **Teijin**, to create a sustainable business by delivering top-quality services, fostering innovation, and ensuring access to cutting-edge technology for improving the health and well-being of respiratory disease patients.

### **CUSTOMERS**

Ethics and transparency govern all Esteve Teijin's activities. The company is committed to public health, job creation, and economic development.



### **SUPPLIERS**

The company promotes transparency and optimal collaboration with suppliers while encouraging social and environmental responsibility throughout all operations.

Through its **Supplier Code of Ethics**, Esteve Teijin ensures that supplier activities align with its mission of caring for people, the environment, and the business.



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Esteve Teijin was created from the strategic alliance between the pharmaceutical chemical group **ESTEVE** 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.

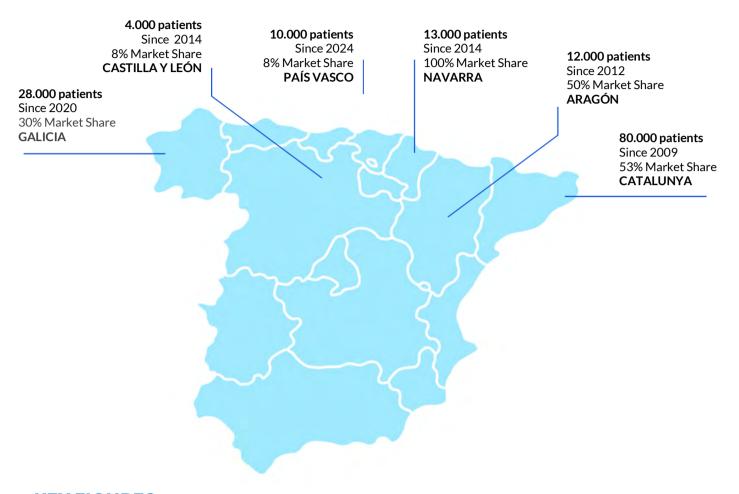
Esteve Teijin aims for excellence in the field of home treatments to improve the care and wellbeing of patients, based on innovation and guaranteeing the highest ethical and quality standards. Esteve Teijin's business model is mainly based on **Home Respiratory Therapies (HRT)**  which are included in a 100% public tender model organized and managed by each of the regions of the country. This includes the treatment of sleep apnea, with CPAP, oxygen therapy, mechanical ventilation, physiotherapy, and respiratory rehabilitation.

Since 2021, the company owns a second business unit, Pharmate, to provide homecare assistance programs. 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, Aragon and País Vasco 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
- Around 150.000 patients
- Revenues: 39,6M €
- +35 Care Centres: Own and integrated in Health Centres
- 8 Logistic Centres
- In-house Integrated Patient Care Services
- 1 oxygen production plant

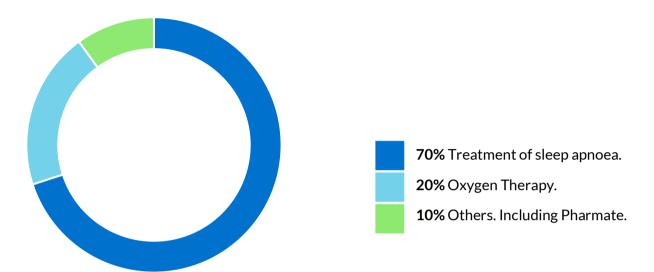




Esteve Teijin's healthcare service model is recognized by:

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

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





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 organization 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:

# Cuestiones sociales y relativas al personal



- 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.





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 98%.** 







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 2024 are as follows:

Type of contract by gender

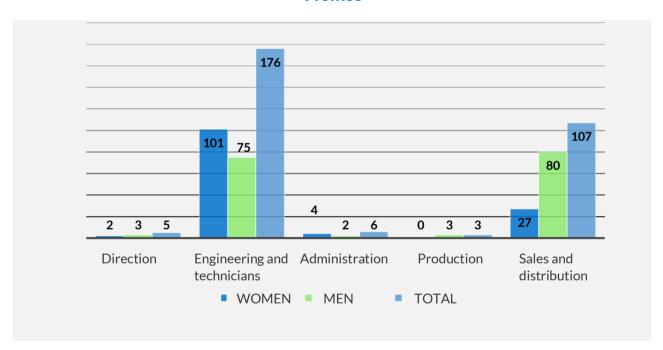
Typology	Total	Women	Men
Fixed-term contract	291	130	161
Temporary contract	6	4	2
Total	297	134	163

Corresponding to the average number of contracts in 2024 (annual closing, 31 December 2024)

+98% Fixed recruitment

# 5

### **Profiles**



### 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 2024, 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** 

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





### 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.

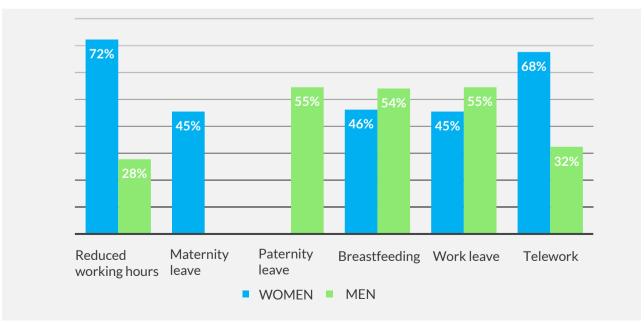
The hybrid working environment, implemented in 2020, goes beyond being an additional flexibility measure. Rather, as stated in Esteve Teijin's Teleworking Policy, it constitutes an organisational change, an evolution in the company's internal culture and values and a new way of working and relating in 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 2024 are as follows:





### 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.

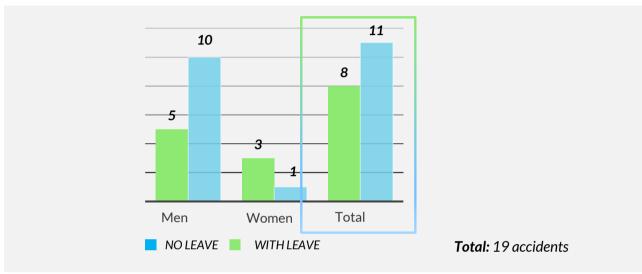


### Frequency and severity rate by gender

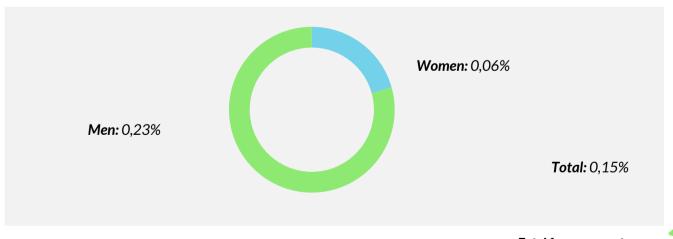
The frequency and severity rate by gender of occupational accidents in our company is an essential element in our ongoing evaluation of occupational safety. This indicator provides us with valuable information on the **distribution** and **severity of incidents** according to the gender of our employees.

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

### **Accidentability rate (2024)**



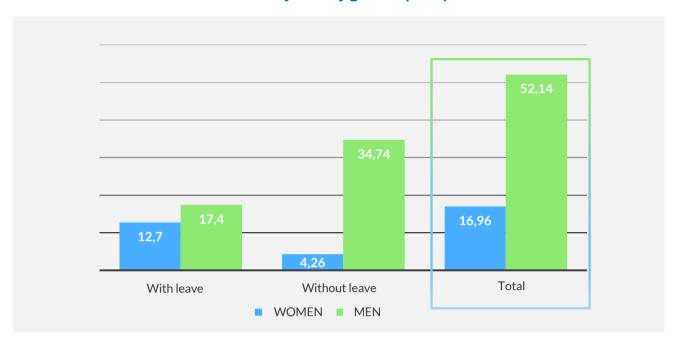
### Frequency index by gender (2024)



Total frequency rate men and women 36,39.



### Severity rate by gender (2024)



### **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**.



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### 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 methodoly, 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.

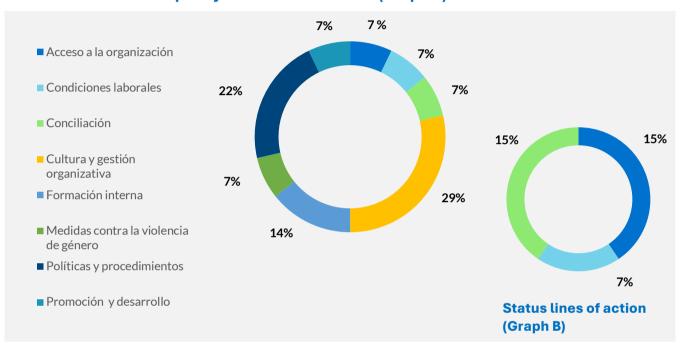
Esteve Teijin's Equality Plan 2023-2025 includes **14 measures**. In 2024, **37% of the activities have already been implemented**:

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 (Graph A)**



Equality Plan Measures by axes of action (graph A) and status of the axes as of 31/12/24 (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 2024 are presented below.

Number of employees with functional diversity (> 33% of total): **7 persons.** 

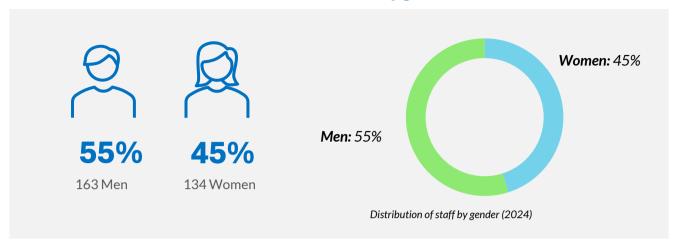
### **Functional diversity**







### Distribution of staff by gender



### Distribution of staff by age

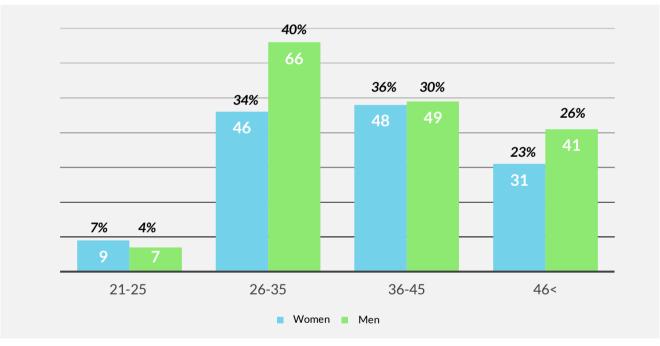
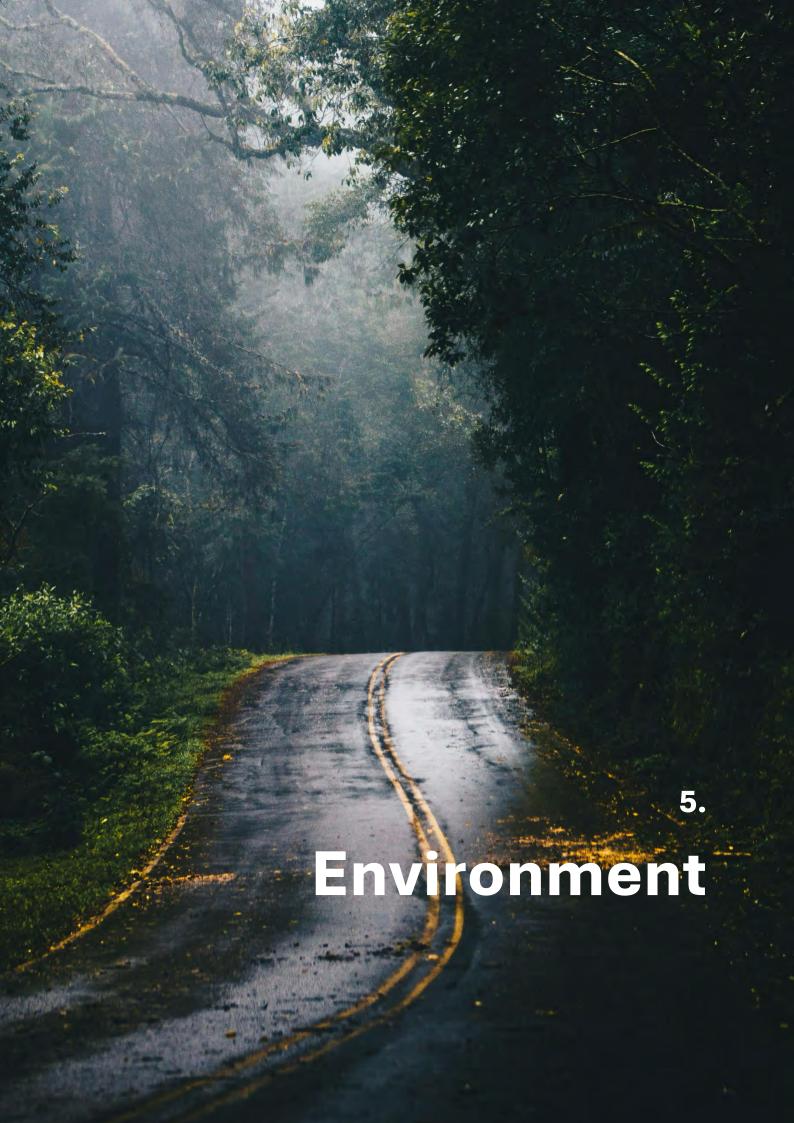


Table of data on the distribution of the workforce by age (closing December 2024). Percentages calculated by gender

In 2024, Esteve Teijin has signed an agreement with the entities <u>Grupo Sifu</u> and <u>Fundació Portolà</u> to promote the labour integration of people with functional diversity or in vulnerable situations.

The agreement, which consists of training and carrying out cleaning tasks for devices such as CPAP and humidifiers for people with respiratory pathologies, has had the following results:

- Creation of **15 job positions** for profiles that are difficult to insert.
- Functional training of 25 people to cover these positions.
- Cleaning of 100 devices/day.





### 5.1 Management approach

### **Environmental policy**

The <u>environmental management system</u> of Esteve Teijin is made up of an environmental policy focused on promoting the **following strategies:** 

- Sustainable consumption culture.
- Waste recycling culture.







Therefore, and with the aim of reducing the environmental impact of its activity, the company's environmental management system includes the **following strategies:** 

- **ET Green.** Project aimed at **reducing the consumption of materials**, such as packaging, and selecting raw materials and other resources that are sustainable and environmentally friendly.
- **Zero Waste and Zero Impact.** Program with the aim of **minimizing the environmental impacts** produced by the waste generated by the company's activity.
- **Energy efficiency.** Measures implemented in all work centers to reduce energy consumption and the associated environmental impact.
- **Carbon footprint.** Project focused on the **periodic calculation of the carbon footprint** and the implementation of preventive measures to progressively reduce it.

### Main environmental risks

Esteve Teijin periodically carries out assessments of environmental aspects and impacts in order to identify the main risks arising from its activity.

The most relevant factors have been identified and controlled, and given the nature of the company's operations, there are no factors that are considered to cause significant damage to the environment.

This internal process of continuous improvement and review ensures that no impact is significant for the environment year after year.

### **Key indicators**

The company constantly monitors the environmental aspects that influence its daily operations. This monitoring translates into:

- Control of supplies. The main supplies consumed are water, electricity and gas.
- Control of waste. The main waste generated includes paper, cardboard, plastics and Waste Electrical
  and Electronic Equipment (WEEs).

Specific objectives are set annually with the aim of reducing these indicators.

### 5.2 Environmental Management

Esteve Teijin's **environmental management** system is based on the following principles:



- **1. Identification of risk factors and environmental impacts**. The aim is to detect the effects on the environment, health and safety.
- **2. Review of factors and impacts**. The company has environmental assessment and certification procedures to ensure the adequacy of environmental measures.
- 3. Resources. The company has human and economic resources to carry out its environmental strategies.
- **4. Precautionary principle.** This principle establishes that, given the possibility that an activity, product or technology may cause serious or irreversible damage to the environment or human health, the lack of absolute scientific certainty should not be used as a reason to postpone the adoption of preventive measures. In other words, if there is a significant potential risk, even if it is not completely scientifically proven, measures must be taken to prevent the damage before it occurs.

### 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
Water consumption in warehouses	Drought and pollution (Legionella)
Consumption of materials: textiles, paper, cardboard, etc.	Soil pollution / Aquifers / Fauna and Flora
Consumption of toner and ink cartridges	Use of materials derived from petroleum derivatives
Consumption of plastic and cardboard containers	Soil pollution / Aquifers / Fauna and Flora
Consumption of wooden pallets	Soil pollution / Aquifers / Fauna and Flora
Generation of non-hazardous waste	Soil pollution / Aquifers / Fauna and Flora
Generation of hazardous waste	Soil pollution / Aquifers / Fauna and Flora
Discharges into the sewage system	Soil pollution / 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.

The company is **ISO 14001 certified**, which reflects the successful integration of the environment into the organization's **overall management**.

As certified by this standard, measures are implemented to improve the **management of resources and waste**, as well as to reduce the **negative environmental impacts** derived from the company's activities and to minimize the risks associated with accidental situations.

This standard is rigorously implemented and is audited internally and externally several times throughout the year to ensure compliance with the established standards.



**ISO 14001** certification, which covers all production centres, integrates the environment into the company's management.

### 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**

In its commitment to sustainability and environmental responsibility, Esteve Teijin applies the precautionary principle by implementing the following measures in its decision-making:

- **Precautionary approach** in the use of chemical substances, avoiding those whose impact has not yet been fully assessed.
- **Progressive incorporation of cleaner technologies** to reduce the **environmental footprint**, anticipating future regulations whenever feasible.
- Implementation of **control and monitoring measures** in industrial processes to detect and mitigate any possible impact on the ecosystem.





### 5.3 Pollution

### **Emission prevention, reduction, or remediation measures**

Esteve Teijin's activity can be considered low pollution, with its main source of pollution being the emissions caused by its fleet of vehicles:

- **Acoustic/Light.** It should be noted that the company's activity does not involve the generation of acoustic or light pollution.
- **CO2 emissions.** The fleet of vehicles represents a challenge in terms of **CO2 emissions.** This drives the company to continually seek more sustainable solutions to reduce the environmental impact.
- **Wastewater**. Due to the characteristics of its activity, Esteve Teijin has an insignificant impact in reference to **wastewater pollution**. The manufacturing process requires very little water.
- **Soil.** Due to the characteristics of its activity, Esteve Teijin does not have a significant impact with respect to **soil pollution.**

Due to its low impact, the measures to prevent, reduce and repair emissions focus on reducing the carbon footprint, as can be seen later.

### 5.4 Circular economy and waste prevention

### Waste prevention, recycling, reuse and disposal measures

Esteve Teijin has implemented **the three Rs (3R) method.** This method is a fundamental principle of environmental management that seeks to minimize the impact of waste through three key actions:

- **REDUCE. Reduce the generation of waste** from the source, optimizing the use of materials and resources.
- REUSE. Give a second life to products and materials to prolong their use and avoid premature disposal.
- **RECYCLE**. **Transform waste** into new products or raw materials to reincorporate them into the production cycle.

In Esteve Teijin, this method is translated into:

- Reduce paper usage by digitizing documents.
- Reuse uniforms in good condition with the Prenda x Prenda initiative.
- Recycle waste generated in the workplace using separation systems and appropriate management.





### 5.5 Sustainable usage of resources

### **Consumption of raw materials and efficiency measures**

The aim of the **ET Green** project is to encourage responsible consumption of materials, prolonging their useful life through **reuse** and ensuring proper management when they reach the end of their life cycle and become waste.

In 2024, Esteve Teijin has implemented the **Prenda x Prenda** initiative, aimed at reducing the consumption of work clothes among employees.

This initiative encourages the replacement of only the necessary garments and the responsible management of textile waste through an external company. In this way, discarded clothing is prevented from ending up in landfills, being incinerated or buried, thus reducing its environmental impact.

### 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.



Posters of Prenda x Prenda Project

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.

As part of its continuous improvement process, the company has conducted several **energy efficiency** audits, the most recent ones in **2024**, and the next is scheduled for 2028.

### 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 in 2023 and 204**, obtaining the following results:

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

As a result of the carbon footprint calculation, Esteve Teijin has contributed to avoiding the emission of 194 tones 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

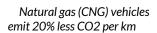
The main objective of periodically calculating the carbon footprint and implementing preventive measures is to ensure that the **company's activities have no impact on climate change**. Reducing CO<sub>2</sub> emissions is key to mitigating the effects of climate change, which translates into extreme events, loss of biodiversity, and impacts on people's health and quality of life.

### Targets to reduce greenhouse gas emissions

Currently, the main opportunity for improvement is to reduce CO2 emissions generated by the **vehicle fleet.** In this regard, 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 reflects the company's
  commitment to sustainability and contributes to the reduction of the carbon footprint associated with
  its operations.
- In 2023-2024, Esteve Teijin carried out the calculation and verification of its carbon footprint. A
  project is currently underway to significantly reduce this footprint and develop new measures to
  reduce carbon dioxide (CO<sub>2</sub>) emissions.

Target: 0 Carbon footprint in transport







### 5.7 Biodiversity protection

### **Measures for biodiversity**

Esteve Teijin is aware of the impact that human activities can have on ecosystems and biodiversity. Therefore, the company has implemented a series of preventive measures aimed at reducing his environmental footprint and protecting wildlife.

Reducing the use of plastics and their impact on wildlife. The indiscriminate use of plastics
represents a significant threat to biodiversity, especially to terrestrial and marine wildlife, which can
ingest or become trapped in plastic waste.

To minimize this impact, Esteve Teijin is working to **progressively reduce the use of plastics** in the company's operations, investing in more sustainable alternatives and promoting proper waste management.

Responsible management of workwear. Discarded clothing and its improper disposal can contribute
to environmental pollution, especially when incinerated uncontrolled. In this situation, the
combustion of certain textile materials releases toxic compounds that affect air quality and
ecosystems.

Initiatives such as **Prenda** x **Prenda** promote the reuse of workwear and the proper management of garments that have reached the end of their useful life, ensuring their proper disposal through processes that minimize their environmental impact.

 Recycling and proper waste management. The accumulation of waste in the environment can have devastating effects on biodiversity, from soil and water pollution to the impact on animal and plant species.

To prevent these negative effects, Esteve Teijin guarantees the separation and **recycling of the waste generated** in its operations, ensuring its proper management and treatment by specialized companies. This prevents its entry into natural environments where it could cause irreversible damage.

These measures are part of Esteve Teijin's commitment to sustainability and biodiversity protection.

### Impacts caused by activities or operations in protected areas

None of the activities affect protected areas.







### 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

Since 2022, the company operates with 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 2019-2024 related to the supply chain confirms this.

# **6.3 Training activities**

During 2024, 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 2024, Esteve Teijin's Compliance department has carried out risk management that includes: promoting respect for **human rights** and fighting 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 Notifications 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 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**

Durante el año 2024 se ha recibido una sola denuncia. Durante 2023 ninguna. Durante los años 2020 A single complaint has been received in the year 2024. Previously, no complaint was dispatched in 2023 and a single complaint was received in years 2020 and 2022.

All of these were classified 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.





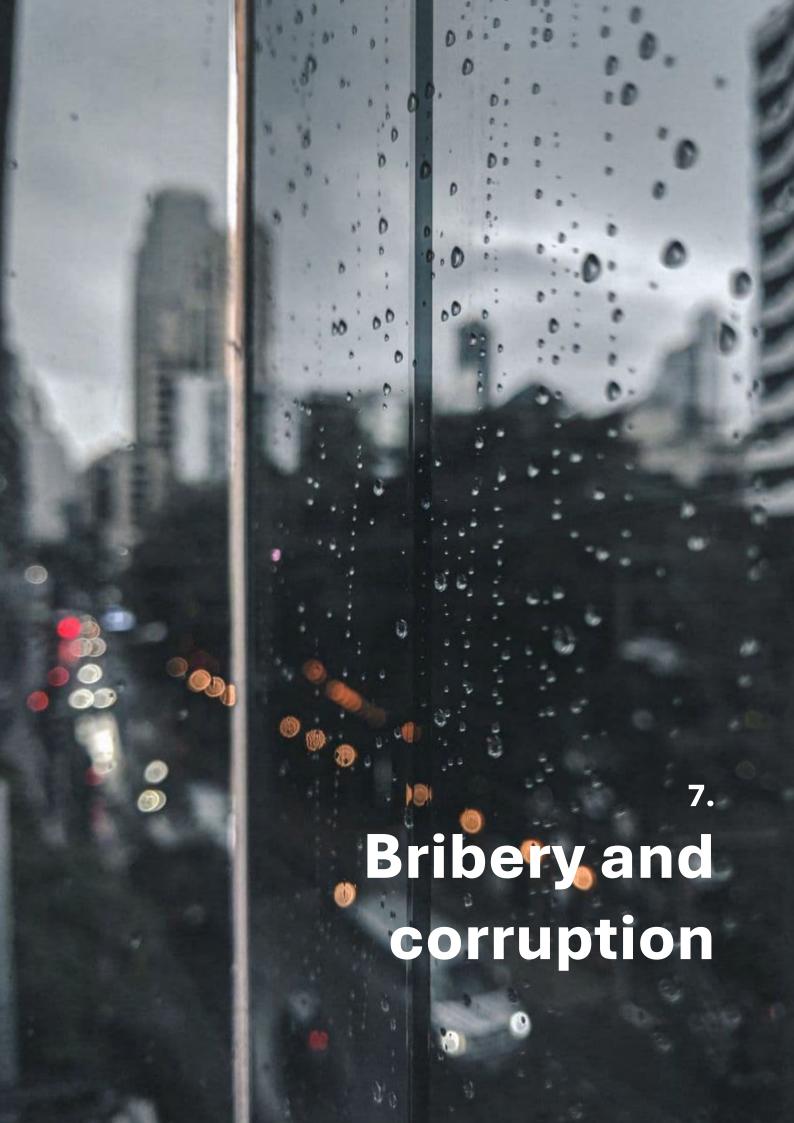
## **6.7 Sanctions**

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 2020-2024.

## **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.





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.

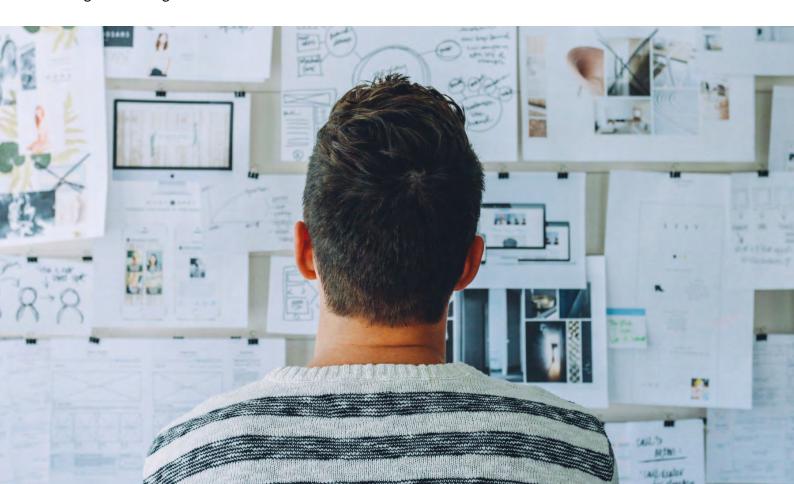
These policies apply to the relationship with healthcare personnel, members of contracting bodies (public and private) and other stakeholders, and must be based on the principles of **transparency**, **integrity**, **impartiality**, **and legality**.

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 <a href="Esteve Teijin">Esteve Teijin</a> website, esteveteijin.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 2024, 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 Notifications and complicance

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.





To facilitate accessibility to the ethics channel, four different ways have been provided.

During the years 2020-2022 and 2024, only one complaint was received each year through the ethics channel. In 2023, **none were received**. In none of the cases were the complaints received related to fraud or corruption.

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 2024, 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 2024, Esteve Teijin made a non-significant donation to the following foundation:

Fundación Consejo España Japón.







# 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*.

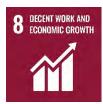
This portal is key in building a relationship of trust and mutual benefit. There, suppliers can register their company data, complete the approval records, and check the status of their orders quickly and transparently.

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

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

These criteria allow Esteve Teijin to conduct an objective and impartial assessment when selecting its suppliers.

Esteve Teijin operates in Spain and, to the extent possible, works with local and national suppliers in the various areas in which it operates.



#### 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).

These standards set out a series of standards and guidelines to be followed by manufacturers of medicines and medical devices to ensure the quality and safety of the products produced and 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 2024, an audit was carried out on the suppliers as follows:

- ECS (Eurocylinder Systems), manufacturer of medical oxygen cylinders.
- CAVAGNA GROUP SPA, manufacturer of residual pressure valves for oxygen cylinders.

In both cases the audit ended with a **satisfactory result.** That is, *no non-conformities*.

Also, in 2024, 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 department

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, maintenance, 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**, 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.



Esteve Teijin's ISO and UNE Certifications



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**

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 2024, 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. In all cases, the user receives a communication about what happened in his/her claim.

The average response time to complaints during 2024 is well below the acceptance limit (< or equal to 7 days) and all complaints received are resolved in an average time of 3,18 days.



Number of complaints and claims in 2024

### 8.3 Tax information

The Company's tax information is included in note 12 of the notes to the Financial Statements for the 2024 fiscal year.

ESTEVE TEIJIN - SUSTAINABILITY REPORT 2024





Information required	Section of the report	Selected GRI Standards
by Law 11/2018		

Introduction				
EINF Information	<ul> <li>Bases of presentation of the report.</li> <li>Identification of stakeholders.</li> <li>Materiality principle.</li> </ul>	GRI 102-42, GRI 102-47		
Business Model				
General Information	<ul> <li>Brief description of the business model.</li> <li>Objectives and strategies.</li> <li>Geographical presence and markets in which it operates.</li> </ul>	GRI 102-1, GRI 102-2, GRI 102-3, GRI 102-6		
Risk Control and Manag	gement			
Risk control and management	<ul> <li>Policies applied by the company.</li> <li>Identification of the main risks derived from the company's activity.</li> </ul>	GRI 103-2, GRI 103-3		
Social Issues and Empl	oyment			
Employment	<ul> <li>Distribution of employees by gender and professional classification.</li> <li>Type of contract broken down by sex.</li> <li>Wage gap, remuneration for equal or average jobs in the company.</li> <li>Remuneration record.</li> <li>Implementation of digital disconnection policies.</li> </ul>	GRI 102-8, GRI 103-2, GRI 401-2, GI 405-2		
Work organisation	<ul> <li>Work organisation.</li> <li>Measures aimed at facilitating work-life balance and encouraging co-responsibility of both parents.</li> </ul>	GRI 102-8, GRI 103-2		
Training	Policies put in place.	GRI 103-2, GRI 404-2		
Equality	<ul> <li>Measures taken to promote equality in employment.</li> <li>Equality plan.</li> <li>Procedure for Action against Harassment in the Workplace.</li> </ul>	GRI 103-2, GRI 406-1		
Diversity	Policies and actions of the Company.	GRI 103-2		

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Environment		
Management approach	<ul><li>Environmental policies.</li><li>Main environmental risks.</li><li>Key indicators.</li></ul>	GRI 102-15, GRI 103-2
Environmental management	<ul> <li>Environmental, health and safety impacts.</li> <li>Environmental assessment or certification procedures.</li> <li>Resources in the prevention of environmental risks.</li> <li>Application of the precautionary principle.</li> </ul>	GRI 102-15, GRI 102-29, GRI 102-30, GRI 103-2
Pollution	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> <li>Waste prevention, recycling, reuse, and disposal measures.</li> <li>Fighting food waste.</li> </ul>	GRI 103-2, GRI 306-2
Sustainable use of resources	<ul> <li>Water consumption.</li> <li>Consumption of raw materials and efficiency measures.</li> <li>Direct and indirect energy consumption.</li> <li>Energy efficiency measures.</li> <li>Use of renewable energy.</li> </ul>	GRI 301-1, GRI 301-2, GRI 301-3, GRI 306-3, GRI 306-1, GRI 306-2
Climate change	<ul> <li>Greenhouse gas emissions.</li> <li>Measures to combat climate change.</li> <li>Targets to reduce greenhouse gas emissions.</li> </ul>	GRI 102-15, GRI 103-2, GRI 305-1, GRI 305-5
Biodiversity protection	Biodiversity measures.	GRI 304-2
Human Rights		
Human rights	<ul> <li>Ethics.</li> <li>Suppliers.</li> <li>Training activities.</li> <li>Risk management.</li> <li>Notifications and compliance.</li> <li>Communications received.</li> <li>Sanctions.</li> </ul>	GRI 102-16, GRI 102-17, GRI 103-2, GRI 419-1
Bribery and corruption		
Bribery and corruption	<ul> <li>Policies applied.</li> <li>Training.</li> <li>Risk management.</li> <li>Notifications and compliance.</li> <li>Sanctions.</li> <li>Results. Contributions to foundations and non-profit organisations.</li> </ul>	GRI 102-16, GRI 102-17, GRI 103-2, GRI 419-1

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Society		
Subcontracting and suppliers	<ul> <li>Consideration in relations with suppliers and subcontractors of their social and environmental responsibility.</li> <li>Monitoring and auditing systems and audit results.</li> </ul>	GRI 102-9, GRI 103-3, GRI 407-1, GRI 409-1, GRI 414-2
Consumers	<ul> <li>Measures for the health and safety of consumers.</li> <li>Department of Pharmacovigilance and Materiovigilance.</li> <li>Risk management for patients.</li> <li>Traceability system.</li> <li>ISO 13485 approved and certified workshop.</li> <li>Resources for complaints and claims management.</li> <li>Complaints and claims.</li> </ul>	GRI 103-2, GRI 416-1, GRI 416-2, GRI 417-1, GRI 102-17, GRI 103- 2, GRI 418-1
Tax information	<ul><li>Profits earned.</li><li>Taxes on profits.</li><li>Public subsidies received.</li></ul>	GRI 201-1, GRI 201-4

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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