eurimGROUP

Sustainability Report 2024

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General Information

Basis

General basis for preparation of sustainability report [BP-1]

At eurimGROUP, we see sustainability not merely as an obligation, but as a lived responsibility towards our environment, our employees, partners, and society as a whole. Our sustainability report is therefore much more than a report: it reflects how we work every day to align economic success with social engagement and environmental responsibility.

All of our business units, sites, and subsidiaries contribute to this commitment. In doing so, we are guided by European Sustainability Reporting Standards (ESRS) as well as regulatory requirements such as the EU Corporate Sustainability Reporting Directive (CSRD). This ensures that our reporting is not only transparent, but also robust and future oriented.

Transparency, traceability, completeness, relevance, and consistency are the guiding principles we follow. We regularly conduct analysis to identify the topics most relevant to our company and our stakeholders - whether environmental challenges such as energy consumption and emissions, social aspects such as diversity, health and safety, or issues of responsible corporate governance.

The collection and processing of our data are carried out systematically, supported by internal controls and quality assurance processes. This ensures that the information we provide is reliable and robust. At the same time, we consistently complement our key performance indicators with concrete actions that demonstrate how we actively shape sustainability - from efficient resource use and employee development programs to community initiatives.

Our sustainability report serves as a communication tool both internally and externally. It informs our employees, motivates them to take part in shaping our efforts, and creates transparency for partners, customers, and the public. With every measure, every indicator, and every initiative, we strive to make sustainable action a natural part of our corporate culture, since we are convinced that long-term success is only possible when we take responsibility for our world.

Disclosures in relation to specific circumstances [BP-2]

Time horizons

In the eurimGROUP Sustainability Report, short-, medium-, and long-term time horizons are defined as follows: short-term (up to two years, i.e., 2023 - 2024)), medium-term (three to five years), and long-term (more than five years), with all time frames calculated from the reporting period.

External review

This sustainability report was prepared internally without any external or independent verification.

Value chain estimates

Where primary data was not available, estimates and assumptions were used. As a result, value chain metrics are inherently less certain than those based solely on internal data of eurimGROUP.

Changes and errors

The information in this Sustainability Report was primarily prepared in 2025 to meet the requirements of the CSRD and ESRS. As this is our first reporting period, no changes can be reported.

Disclosures under other legal requirements or generally accepted sustainability reporting standards

Apart from the disclosures required under ESRS, no additional information has been included in this Sustainability Report.

Consolidated reporting and subsidiary exemption

This Sustainability Report has been prepared on a consolidated basis. Environmental data include information from the following eurimGROUP companies:

- EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG (Germany)
- EurimPharm Arzneimittel GmbH (Germany)
- EurimPharm Utility GmbH (Germany)
- EurimPharm Produktions GmbH (Germany)
- ALPHAMED Arzneimittel GmbH & Co. KG (Austria)

Social and corporate governance data cover the following eurimGROUP companies:

- EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG (Germany)
- EurimPharm Utility GmbH (Germany)
- EurimPharm Arzneimittel GmbH (Germany)
- EurimPharm Produktions GmbH (Germany)
- ALPHAMED Arzneimittel GmbH & Co. KG (Austria)
- EurimPharm Vertriebs-GmbH & Co. KG (Austria)
- Mona Lisa N.V. (Belgium)
- Prosan International B.V. (Netherlands)

Governance

The role of the administrative and management bodies [GOV-1]

EurimPharm Verwaltungs-GmbH & Co. Beteiligungs KG is a holding company based in Saaldorf-Surheim, Germany. It serves as the strategic parent company of the eurimGROUP and holds stakes in subsidiaries operating across various areas of the healthcare sector, including pharmaceutical import, hormone-free contraception, pharmaceutical procurement, and contract manufacturing.

The group was founded in 1975 by pharmacist Andreas Mohringer and has remained family-owned ever since. Corporate governance is a key pillar of the eurimGROUP's sustainable development and long-term success. It is based on clearly defined roles and responsibilities within the company's governing and management bodies, ensuring that strategic decisions are aligned with the organization's objectives, values, and legal and regulatory framework.

For the company's strategic direction and long-term planning, the owners, executive management, and senior leadership work closely together.

Within the Executive Board, strategy and objectives are developed, and fundamental decisions are made. The focus is on the "What" and the "Why".

- Long-term corporate and growth strategy
- Portfolio decisions (make-or-buy choices, acquisitions, resource planning, and budget control)
- Ensuring compliance with legal requirements and regulations, monitoring revenue, earnings, and cash flow performance
- Risk management and oversight of key business activities, including budget approvals and investment decisions (CapEx and OpEx)
- Order situation, forecasts, and pricing strategies
- Organizational structure and governance
- Corporate culture and change management
- Legal and regulatory matters
- Crisis management (e.g., supply shortages, political risks)

The leadership level consists of experienced experts and decision-makers who oversee various strategic and operational areas.

RESPONSIBILITY

Founder of eurimGROUP

Andreas Mohringer

1945 - 2023

Pharmacist Andreas Mohringer, founder of eurimPharm – a company that offers original branded pharmaceuticals from well-known manufacturers in Germany at affordable prices - laid the foundation for the eurimGROUP, a corporate group committed not only to accessible healthcare but also to sustainable business practices.

With his visionary approach, Mr. Mohringer recognized early on that improving medication affordability through responsible import strategies could enhance patient care while also increasing efficiency within the pharmaceutical supply chain.

Under his leadership, eurimGROUP became a pioneer in the reimportation of original medicines, ensuring that high quality pharmaceuticals are available across Europe at competitive prices.

Beyond economic considerations, Mr. Mohringer placed strong emphasis on ethical responsibility and environmental stewardship within the company. His forward-looking mindset laid the groundwork for today's sustainability initiatives at eurimGROUP - from effective energy management to responsible supplier oversight -and reflects his belief that economic success and social responsibility go hand in hand.

Today, Andreas Mohringer's legacy continues to inspire eurimGROUP's approach to sustainability: delivering healthcare solutions that are accessible, responsible, and environmentally conscious, in line with his lifelong commitment to creating a positive impact for both people and the planet.

Executive Management

Dr. Friederike Hrubesch-Mohringer

Managing Director and Co-Owner

Dr. Friederike Hrubesch-Mohringer is Managing Director and co-owner of the eurimGROUP. She studied Nutritional Science (Ökotrophologie) at the Technical University of Munich, where she also earned her PhD in Nutritional Science.

She began her professional career as a research assistant at the Institute of Nutritional Physiology at the Technical University of Munich. She subsequently held various positions in marketing and product management, including roles at Keyserlingk Gesundheitsring, EurimPharm Arzneimittel GmbH, Wiberg GmbH, and Danone GmbH.

Since 2010, she has been leading the companies within the eurimGROUP. Under her leadership, sustainability has been established as a core strategic principle and consistently embedded in corporate practice through environmental initiatives and measures aimed at reducing the company's ecological footprint.

Michael Jaeger

Managing Director

Michael Jaeger studied mechanical engineering at the Minden-Lübbecke University of Applied Sciences, with a focus on automation and manufacturing technology. He also completed part-time studies in business administration at Bielefeld University of Applied Sciences.

His professional career includes leadership roles across various industries, including medical technology, mechanical engineering, automotive, and the medical device sector.

In these roles, he has served as Head of Operations, Chief Technology Officer, Chief Operating Officer, and Vice President of Operations, among others.

He joined eurimGROUP in 2022 and was appointed Managing Director of EurimPharm Verwaltungs-GmbH. Together with the Managing Shareholder, he is jointly responsible for the overall management of companies of eurimGROUP in Germany and Austria.

Management

Magdalena Hrubesch

Chief People and Communications Officer

Magdalena Hrubesch studied Business Administration at EU Business School in Munich as well as at Macromedia University of Applied Sciences (Munich), where she also earned her bachelor's degree in media and communication management. She began her professional career as a Key Account Sales Manager at EurimPharm Vertriebs GmbH. She later moved to EurimPharm Verwaltungs GmbH, where she took on the role of Head of Business Development.

Since 2023, in addition to her role as co-owner of EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG, she has served as Chief People and Communications Officer.

Renate Scherm

Chief Purchasing and Portfolio Development

Renate Scherm completed her professional training as a certified specialist in materials management, procurement, and logistics at the Munich Chamber of Industry and Commerce (IHK). She began her career at EurimPharm Arzneimittel GmbH in 1984, and from 1991 onward was responsible for international procurement and centralized purchasing. In 1997, following the establishment of Alphamed Arzneimittel GmbH & Co. KG and the relocation of procurement, research, and export functions to Salzburg, she assumed leadership of the company's Austrian branch.

Since 2011, she has headed the Alphamed Business Unit. In 2023 she was appointed Head of Purchasing and Portfolio Development at Alphamed. She also serves as the legally responsible managing director for pharmaceuticals and medical devices, as well as the Responsible Person with authorized signatory powers (Prokura).

Wolfgang Stallmayer

Chief Financial Officer

Wolfgang Stallmayer, who holds a degree in Business Administration (FH), studied Business Administration at the Munich University of Applied Sciences. He began his professional career at EurimPharm Arzneimittel GmbH in 1984. After working as an IT operator and later holding senior positions in accounting and finance, he moved to John Handelsgesellschaft mbH & Co. KG, where he served as Commercial Director and was granted authorized signatory power.

In 1995, he returned to the eurimGROUP, where he took on responsibility for the Finance and Accounting division. Since 2021, he has been a member of the Executive Board of Mona Lisa N.V.. In 2023, he was appointed Chief Financial Officer of EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG and holds power of attorney for all German and Austrian entities of the eurimGROUP. Since May 2025, he has also been a member of the Board of Directors of EurimPharm Swiss AG.

Dieter Pirchner

Chief Business Development and Sales Officer

Dieter Pirchner studied International Management at the University of Salzburg Business School, graduating in 2004 with a Master of International Business (MIB) as the top student in his class. He also completed a part-time degree in Business Administration and Information Management at Salzburg University of Applied Sciences, earning a Mag. (FH) (equivalent to a master's degree).

He began his professional career as a management assistant before joining EurimPharm Arzneimittel GmbH in 2001. Over the years he held a number of senior leadership roles within the company, including Head of Marketing, Head of Marketing and Sales, and Chief Business Development & Sales Officer. Since 2023, Dieter Pirchner has been member of the executive management of EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG. In April 2024, he also took the role of President of the Board of Directors of EurimPharm Swiss AG.

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Management Board

Within the Management Board, strategy and objectives are put into action, and operational and tactical decisions are made - with a clear focus on "How" and "When".

Key responsibilities:

- Translating strategy into objectives for divisions, locations, and functions
- Leading employees, driving organizational development, managing monthly and quarterly targets
- Reviewing key performance indicators (KPIs)
- Steering transformation and change initiatives
- Identifying operational risks at an early stage
- Preparing decision options for the executive management team.

This extended leadership group consists of experienced managers and key personnel below the executive level, for example heads of departments, divisions, and functions, who are responsible for implementing the company's strategy in day-to-day operations.

Michael Burian

Head of Production, Logistics and Maintenance

Michael Burian studied International Business Administration (B.A.) and Industrial Management (M.Sc.) at Mittweida University of Applied Sciences. After roles in quality management and lean production at a sporting goods manufacturer, he went on to lead International Quality Management at Interspar GmbH. From 2016 onward, he was responsible for the international sourcing, warehousing, and distribution of non-food retail goods across the entire SPAR Österreich Gruppe. Following his move to ALDI SÜD Holding as Manager of International Supply Chain Management, he joined EurimPharm Produktion GmbH in 2024. Since September 2024, he has served as Head of Production, Logistics, and Maintenance.

Thomas Eder

Department Manager Human Resources

Thomas Eder began his career in human resources in adult education at BWT, while simultaneously completing a degree in business administration (HWK). He then worked at Neumann & Partners GmbH and Unterberger & Partner. He went on to earn a part-time degree in business administration with a focus on human resources and marketing from Salzburg University of Applied Sciences, graduating with distinction. In 2015, he joined Bernecker + Rainer Industrie-Elektronik Ges.m.b.H as an HR Generalist, followed by a role as HR Specialist / Senior Recruiter at KISKA GmbH in 2016. Since 2022, he has been Head of Human Resources at eurimGROUP.

Andreas Hofer

Head of IT und Process Management

Andreas Hofer completed his vocational training as a wholesale and foreign trade specialist at EurimPharm in 2005, after earning his advanced technical college entrance qualification. He then moved to the Corporate Processes and Information Management department, where he served as Deputy Head of Department and Project Manager from 2012 onward. In his role as Project Manager, he was responsible for implementing strategic projects across the eurimGROUP.

As part of an organizational restructuring, Andreas Hofer took over as Head of the IT Solutions team in 2021. Since 2023, he has been leading the IT and Process Management division.

Robert Heiss

Head of Central Procurement and Facilities

Robert Heiss began his career after graduating from the Higher Technical College Salzburg (HTL Salzburg) at Sony DADC, where he worked in production planning before moving into the procurement of packaging materials.

He joined eurimGROUP in 2007 and went on to establish the central procurement department in 2011. Today, he is responsible for occupational safety, facility management and maintenance, and construction projects, and since April 2025 he has also taken on responsibility for fleet management and the company canteen.

Wolfgang Kaserer

Head of Supply Chain Management

Wolfgang Kaserer studied Information Management at the University of Applied Sciences Salzburg and began his professional career at Siemens Business Services. After his initial role at Alphamed Arzneimittel GmbH & Co. KG, he went on to gain over 20 years of experience in various positions within the eurimGROUP.

Following a three-year period working as a consultant, he returned to EurimPharm in 2013, where he first took on a leadership role in the "Production and Logistics" division. Since 2023, he has been heading the newly established "Supply Chain Management" department.

Georg Kittl

Head of Procurement

Georg Kittl studied International Business Administration at the University of Vienna, specializing in logistics management and business informatics. After working at SAP Österreich GmbH in Vienna, he joined Alphamed Arzneimittel GmbH & Co. KG in 2015 as a purchaser. There, he held several management positions, including Group Lead for Supply Planning and Head of Purchasing. Since 2025, Georg Kittl has served as Head of Procurement at Alphamed Arzneimittel GmbH & Co. KG.

Julia Stainer

Legal Counsel

Julia Stainer studied law at Ludwig Maximilian University of Munich. After successfully passing her second state examination in law, she worked at a law firm in Austria.

She subsequently completed further training as a certified pharmaceutical lawyer and additionally earned a Master of Health Business Administration (MHBA) from Friedrich-Alexander University. Since 2010, she has been working at eurimGROUP as Legal Counsel.

Responsibilities of the Executive Board of eurimGROUP with regard to IROs

		Focus on impacts	Focus on risks	Focus on opportunities
Dr. Friederike Hrubesch-Mohringer Managing Director and Co-Owner	Executive management	Ecological and social impacts	Risks to compliance and reputation	Innovation, long-term value creation, sustainable business models
Michael Jaeger Managing Director, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Executive management	Resource efficiency (energy and material use) as well as resilience of locations and supply chains	Production and supply chain risks, efficiency risks, GxP compliance, shortage of skilled workers	Further development of operational business models, scalable growth and future viability, innovation, and transformation
Magdalena Hrubesch Chief People and Communications Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management	Employee engagement and cultural impact	Risks due to lack of communication, motivation, or engagement	Talent development, knowledge management, employee engagement
Renate Scherm Chief Purchasing and Portfolio Development, Alphamed Arzneimittel GmbH & Co. KG	Management	Economic impacts of purchasing decisions	Supply chain and compliance risks	Portfolio optimization, security of supply, economic opportunities
Wolfgang Stallmayer Chief Financial Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management	Financial impacts on eurimGROUP and its subsidiaries	Financial risks, liquidity, and balance sheet risks	Efficiency improvement in financial management, strategic investment decisions
Dieter Pirchner Chief Business Development and Sales Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management	Impacts relevant to market and revenue	Risks in sales, market developments, international expansion	Business expansion, market opportunities, strategic alliances

Responsibilities of the Management Board of eurimGROUP regarding IROs

		Focus on impacts	Focus on risks	Focus on opportunities
Georg Kittl Head of Procurement, Alphamed Arzneimittel GmbH & Co. KG	Management Board	Economic impacts of purchasing and supplier decisions	Supply chain, procurement, and price fluctuation risks	Optimization of purchasing conditions, strategic supplier relations
Andreas Hofer Head of IT und Process Management, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management Board	Increase in efficiency and digitization of business processes	IT risks, project delays, security risks	Process optimization, digitization, technological advantage
Wolfgang Kaserer Head of Supply Chain Management, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management Board	Smooth flow of goods, stable supply chains	Disruptions in supply chain and production delays	Supply chain optimization, efficiency improvement, and cost reduction
Michael Burian Head of Production, Logistics and Maintenance, EurimPharm Produktions GmbH	Management Board	Production capacity and ensuring delivery capability	Production outages, logistics, and maintenance risks	Process optimization, productivity improvement, innovation projects
Robert Heiss Head of Central Procurement and Facilities, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management Board	Economic efficiency, secure infrastructure	Compliance, security risks, and operational equipment failure risk	Optimization of central procurement, facility, and security management
Thomas Eder Department Manager Human Resources, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management Board	Employee satisfaction, corporate culture, training, continuing education, and professional development	Employee turnover, shortage of skilled workers, HR risks	Talent development, employee retention, and development of the organization
Julia Stainer Legal Counsel, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Management Board	Safeguarding legal business activities	Trademark protection, legal risks, liability, and compliance risks	Structuring contracts and processes in full legal compliance, while minimizing risk

Description of the Role of the Executive Board in the Area of Governance

	Responsibility in the area of governance	Controls/ procedures	Reporting obligations	Goals and monitoring
Dr. Friederike Hrubesch-Mohringer Managing Director and Co-Owner	Overall strategic responsibility, integration of sustainability, ethical leadership	Strategic initiatives to reduce the ecological footprint, implementation of governance policies	Reports to co-shareholders and to the shareholders' meeting, overseeing all areas of the company	Definition of sustainable corporate goals, monitoring of long-term societal impact
Michael Jaeger Managing Director, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Overall strategic and operational responsibility for the German and Austrian subsidiaries, including alignment with the company's business and growth strategy	Implementation of risk management processes, derivation of strategic initiatives to strengthen compliance	Regular reporting to the shareholders	Controlling the achievement of strategic goals, ensuring the effectiveness of governance, and the future viability of companies
Magdalena Hrubesch Chief People and Communications Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Personnel and communication strategy, promotion of corporate values	HR and communication controls, integration into management processes	Reporting to executive management	Monitoring of employee development and internal communication objectives
Renate Scherm Chief Purchasing and Portfolio Development, Alphamed Arzneimittel GmbH & Co. KG	International procurement, portfolio development	Purchasing and supplier controls, integration into internal business processes, product research	Reporting to executive management	Ensuring efficient procurement processes, achieving quality and supply chain goals, managing the product lifecycle
Dieter Pirchner Chief Business Development and Sales Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Business and market development, sales strategy	Sales and market analyses, integration into strategic planning	Reporting to executive management	Monitoring business development and sales targets
Wolfgang Stallmayer Chief Financial Officer, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Finance and accounting, compliance and controlling	Financial controls, internal control system, auditing, accounting, and reporting systems	Reporting to executive management	Monitoring financial risks and achievement of objectives

Description of the Role of the Management Board in the Area of Governance

	Responsibility in the area of governance	Controls/ procedures	Reporting obligations	Goals and monitoring
Georg Kittl Head of Procurement, Alphamed Arzneimittel GmbH & Co. KG	International procurement	Process controls, integration into supply chain strategy	Reporting to Chief, Purchasing and Portfolio Development	Ensuring efficient procurement and risk minimization
Andreas Hofer Head of IT and Process Management, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Information technology and process management	IT controls, process standardization	Reporting to executive management	Monitoring of digital risks and efficiency improvement
Wolfgang Kaserer Head of Supply Chain Management, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Logistics and supply chain optimization	Supply chain controls, integration into corporate strategy	Reporting to executive management	Monitoring of supply chain objectives, risk management
Michael Burian Head of Production, Logistics and Maintenance, EurimPharm Produktions GmbH	Production and logistics management	Production and logistics controls	Reporting to executive management	Ensuring production targets, quality standards, and efficiency
Robert Heiss Head of Central Procurement and Facilities, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Central procurement, facility management, occupational health, and safety	Supplier and safety inspections	Reporting to executive management	Monitoring of procurement objectives, security standards, and facility project
Thomas Eder Department Manager Human Resources, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Human resources strategy, recruitment, employee development	HR controls, process integration	Reporting to executive management	Monitoring of HR objectives and strategic personnel development
Julia Stainer Legal Counsel, EurimPharm Verwaltungs-GmbH & Co. Beteiligungs-KG	Legal advice, compliance, regulatory risks	Contract reviews, legal audits	Reporting to executive management	Ensuring regulatory compliance and risk minimization

Expertise in sustainability

eurimGROUP ensures that the Executive and Management Boards possess the necessary competencies in the area of sustainability. Governance competencies are regularly reviewed to identify potential gaps and targeted training needs. Appropriate development measures are implemented and, if necessary, supplemented by external experts to bring in specialized expertise. Responsibility for sustainability is firmly integrated into corporate strategy, decision-making processes, and risk management.

Core competencies include:

- Environmental compliance as well as occupational health and safety
- Quality assurance in pharmaceutical industry and regulatory affairs
- Corporate responsibility (CSR) and ethical sourcing
- Sustainable supply chain management and operational efficiency

Participants of ESG Workshop 2023:

- Thomas Eder
- Friederike Hrubesch-Mohringer
- Magdalena Hrubesch
- Robert Heiss
- Michael Jaeger
- Wolfgang Kaserer
- Georg Kittl
- Dieter Pirchner
- Renate Scherm
- Wolfgang Stallmayer

The workshop covered key topics in sustainability and responsible corporate governance.

The focus has been on ESG principles, their integration into corporate strategy, and application of European standards for sustainability reporting (ESRS) (see Appendix III).

Other key points include climate-related risks and opportunities, sustainable supply chain management, and stakeholder engagement.

External consultants complement internal expertise and provide best-practice insights for the implementation in daily business operations.

At eurimGROUP, governance expertise is linked to key sustainability aspects, from product safety to environmental protection and resource efficiency, all the way to responsible sourcing and employee well-being. The combination of scientific, operational, regulatory, and management experience enables effective risk management and early identification of opportunities.

Competency analyses support targeted training, success planning, and the involvement of external experts, ensuring that governance is always aligned with current sustainability priorities.

Information provided to, and sustainability matters addressed by the administrative and management bodies [GOV-2]

In 2025, eurimGROUP established the ESG department with the goal to systematically integrate sustainability into its corporate strategy.

At the same time, a structured process was implemented for the collection, analysis, and reporting of sustainability-relevant data to make the company's performance in the area of sustainability measurable. During the first reporting period, management was able to gain a comprehensive overview of ongoing sustainability initiatives, progress, and challenges through regular and structured updates from various department heads. These management reports made it possible to identify strengths, recognize potential for improvement, and drive priority measures forward in a targeted manner.

In the coming years, eurimGROUP plans to further intensify reporting: the ESG department will report on the current status and progress every six weeks as part of the regular "Jour fixe" and management meetings. This is intended to ensure that sustainability topics are not only transparently documented but also considered in the company's strategic decisions and actions.

This continuous dialogue between ESG management and executive leadership supports the implementation of sustainable measures, promotes accountability at all levels, and strengthens long-term, value-oriented corporate governance.

With this approach, eurimGROUP emphasizes its commitment to sustainability, creates clarity and transparency, and positions sustainability as an integral part of its corporate strategy.

An overview of the key IROs addressed by management during the reporting period will be disclosed together with the corresponding details.

Statement on due diligence [GOV-4]

	The core elements of due diligence	Sections in the sustainability report
a)	Integration of due diligence into governance, strategy, and business model	▪ Information provided to, and sustainability matters addressed by the administrative and management bodies [GOV-2] ▪ Key IROs and their interaction with strategy and business model [SBM-3]
b)	Involvement of affected stakeholders	▪ Information provided to, and sustainability matters addressed by the administrative and management bodies [GOV-2] ▪ Interests and views of stakeholders [SBM-2] ▪ Description of the processes to identify and assess material IROs [IRO-1] ▪ Policies adopted to manage material sustainability matters [MDR-P]
c)	Identification and assessment of negative impacts on humans and the environment	▪ Description of the processes to identify and assess material IROs [IRO-1] ▪ Key IROs and their interaction with strategy and business model [SBM-3]
d)	Measures for dealing with negative impacts on humans and the environment	▪ Topic-specific information about our actions
e)	Tracking the effectiveness of these efforts	▪ Topic-specific information on key figures and target objectives

Risk management and internal controls over sustainability reporting [GOV-5]

eurimGROUP is committed to ensuring accurate, reliable, and transparent sustainability reporting. Effective risk management forms the foundation of this commitment, as it enables us to identify and address potential challenges at an early stage in areas such as data quality, regulatory compliance, and operational performance in the context of sustainability.

We have implemented a comprehensive internal control system for sustainability reporting. This system includes standardized data collection and verification processes, clearly defined responsibilities, automated and manual validation steps, as well as regular management reviews. Close, cross-functional collaboration between ESG/Sustainability, finance, and controlling ensures that controls are consistently and effectively applied across the organization.

Our approach is based on continuous monitoring and ongoing improvement. Internal audits, targeted employee training, and digital solutions for sustainability data management support us in maintaining high-quality reporting while allowing us to adapt flexibly to evolving standards and stakeholder expectations.

Through these measures, eurimGROUP ensures that its sustainability information is reliable, transparent, and decision relevant - reflecting our clear commitment to responsible, transparent, and sustainable business practices.

Strategy

Strategy, business model and value chain [SBM-1]

Strategy

As a family-owned company, we pursue a clear strategic objective: to make healthcare sustainable, economically viable, and broadly accessible. As a co-founder of the German re- and parallel import market and one of the leading providers in this field, we bear a particular responsibility for quality, safety, and partnership-based collaboration.

We create long-term value for patients, employees, and business partners, and have contributed to relieving pressure on the healthcare system since the company was founded.

Our corporate values – responsibility, trust, collaboration, openness, courage, and joy in what we do – serve as binding principles for all strategic decisions, operational processes, and day to day activities. They form the foundation for sustainable growth, responsible corporate governance, and stable, long-term value creation.

Business model

eurimGROUP operates an integrated and strictly regulated business model along the pharmaceutical value chain. The core of our business is the re- and parallel importation of pharmaceuticals and medical devices.

As one of the leading providers in Germany, we source approved original medicines and medical devices from well-known manufacturers in countries within the European Union (and, where applicable, the European Free Trade Association) and offer them in Germany and Austria at lower prices.

Through a consistently quality-assured supply chain, these medicines are labeled and distributed by us for the German market in full compliance with all pharmaceutical and regulatory requirements. Adhering to the highest internal and external quality and safety standards, we supply nearly all pharmacies as well as all pharmaceutical wholesalers in Germany.

In doing so, we make a sustainable contribution to the stability and cost-effectiveness of the healthcare system. Each year this system generates savings of more than €800 million in the pharmaceutical sector. In addition, our activities include complementary business areas such as the development and marketing of our own products in women's health, as well as specialized service and logistics solutions.

Value chain

The eurimGROUP value chain integrates sustainability and quality at every stage:

- **Procurement and purchasing:** Responsible sourcing of raw materials (original medicinal products) in collaboration with certified suppliers.
- **Production:** Use of environmentally friendly manufacturing processes that comply with Good Manufacturing Practices and reduce environmental impact.
- **Distribution:** Efficient logistics ensuring timely delivery.
- **Marketing and sales:** Transparent communication with consumers, continuous evaluation of product safety, efficacy, and patient outcomes, with insights feeding back into operational processes.

The table below shows the number of employees in countries where eurimGROUP employs staff, and that represent at least 10% of the Group's total workforce:

Country	Number of employees (headcount) 31 December 2023	Number of employees (headcount) 31 December 2024
Germany	507	511
Austria	34	31
Belgium	10	13
The Netherlands	5	6

Value Chain: Material IROs

Value chain	Impacts	Risks	Opportunities
Procurement and purchasing	▪ Impacts of raw material sourcing ▪ Packaging waste ▪ Transportation emissions ▪ Supplier labor practices	▪ Supply chain disruptions ▪ Poor ESG performance of suppliers	▪ Responsible sourcing programs ▪ Collaboration with certified sustainable suppliers
Production	▪ Energy consumption ▪ Hazardous waste ▪ Health and safety of employees	▪ Production outages ▪ Non-compliance with regulatory requirements (GMP) ▪ Environmental penalties	▪ Initiatives for environmentally friendly production ▪ Energy efficiency
Distribution and logistic	▪ CO_2 footprint of transportation ▪ Energy consumption along the refrigerated supply chain	▪ Delivery delays ▪ Transport disruptions due to climate factors	▪ Optimized logistics for emission reduction
Marketing and sales	▪ Patient information and transparency ▪ Ethical marketing of medicines ▪ Monitoring of side effects ▪ Patient safety	▪ Reputation damage due to misleading information ▪ Non-compliance with advertising regulations ▪ Product recalls ▪ Liability claims	▪ Strengthening stakeholder trust ▪ Patient awareness programs ▪ Integrating Customer Feedback into Product Improvement

Interests and views of stakeholders [SBM-2]

As we operate in a highly regulated sector that plays a vital role in society, our ability to create long-term value is closely linked to the expectations and trust of our stakeholders. We therefore maintain regular engagement with both internal and external stakeholders who play a crucial role in our value creation process, and, in turn, benefit from our activities.

We foster an ongoing and structured dialogue with our key stakeholder groups, as their perspectives significantly influence our strategic priorities and operational decision-making. These interactions provide valuable insights that inform a wide range of organizational initiatives, including employee training and development, diversity, equity, and inclusion programs, service delivery processes, sustainability and environmental initiatives, responsible sourcing practices, and strategic partnerships.

Each stakeholder group contributes unique perspectives and expectations, and engagement with these groups may present both opportunities and risks for our organization. By actively listening and responding to stakeholder feedback, we are able to identify, assess and address these opportunities and risks in timely and effective manner.

Stakeholder views and interests are systematically collected, analyzed, and integrated into the decision-making processes of relevant departments and business units. This structured approach ensures that stakeholder perspectives are embedded in our governance, strategy, and day-to-day operations, thereby promoting transparency, accountability, and the sustainable creation of long-term value. Management receives regular updates on stakeholder engagement outcomes to support informed decision making and the continuous development of our strategy and business model.

Further information on how we engage with our stakeholders can be found in the Stakeholder Overview and the related topics presented in the table alongside.

Main stakeholders	Why we are committed	How we commit	Value creation
Employees	▪ Promotion of well-being ▪ Development and inclusion	▪ Training programs ▪ Feedback channels ▪ Participatory initiatives	▪ Motivated and committed employees ▪ Higher retention and productivity
Suppliers / Business Partners	▪ Ensuring ethical and sustainable supply chains ▪ Guaranteeing the quality and reliability of products	▪ Supplier evaluations ▪ Collaboration on sustainability standards	▪ Responsible, resilient supply chain ▪ Joint value creation
Communities / Society	▪ Minimization of environmental impacts ▪ Supporting societal well-being	▪ Environmental programs ▪ Community health initiatives ▪ Stakeholder dialogues	▪ Reduced ecological footprint ▪ Positive social impact ▪ Trust in the community
Patients / Consumers and/or End-users	▪ Ensuring safe, effective, and accessible medications ▪ Improving quality of life	▪ Transparent product information ▪ Patient education / Patient information	▪ Improved health outcomes ▪ Trust ▪ Enhanced reputation
Regulatory Authorities / Authorities	▪ Compliance with legal requirements ▪ Support health policy and public welfare	▪ Regulatory reporting ▪ Industry engagement ▪ Health Initiatives	▪ Compliance ▪ Positive relationships with authorities ▪ Social contribution

Interests and viewpoints of our own workforce [S1.SBM-2]

The workforce of eurimGROUP is characterized by a strong commitment to professional development, well-being, and ethical conduct.

Our employees actively take advantage of opportunities for skills development, further education, and career advancement, reflecting a motivated and performance-oriented team. Work-life balance and health initiatives are also highly valued.

The company fosters a supportive, flexible, and inclusive working environment, in which open communication and collaboration are central elements of the corporate culture. This strengthens engagement, the exchange of ideas, and employees' sense of belonging within the team.

Overall, the eurimGROUP workforce combines professional ambition, personal resilience, ethical awareness, and team spirit. This combination creates a motivated, committed, and responsible team that makes a significant contribution to the company's long-term sustainable success.

Interests and viewpoints of the workforce in our value chain [S2.SBM-2]

eurimGROUP takes into account the interests and perspectives of workers throughout its value chain including those employed by suppliers, logistics partners and external service providers. Through this approach the company aims to systematically engage not only its own employees but also external stakeholders, thereby fostering responsible business relationships.

During the current reporting period, eurimGROUP remains at an early stage of this development. To date no formal engagement activities, audits, or surveys have been conducted. The company's current priority is to establish appropriate structures and processes that enable the sustainable and effective inclusion of these stakeholder groups.

Key priorities during the implementation phase include:

- Mapping key suppliers and relevant employee groups to establish a foundation for transparency
- Piloting initial stakeholder engagement approaches such as surveys and informal consultations
- Integrating stakeholder feedback into procurement and compliance processes to ensure relevance and effectiveness.

Through this approach, eurimGROUP lays the foundation for systematically reporting on progress, lessons learned, and measures that will be implemented in the future. This enables the company to progressively integrate its investment practices into its responsible corporate strategy and sustainable business operations.

Interests and perspectives of the affected communities [S3.SBM-2]

eurimGROUP recognizes that its strategy and business model can have an impact on local communities and is committed to managing these impacts responsibly. Insights from communities - gathered through initiatives, stakeholder engagement and feedback mechanisms – are taken into account when evaluating business activities and shaping strategic decisions.

Our primary sites are located in commercial and industrial areas, which generally minimizes potential adverse effects on neighboring communities. At the same time, we create employment opportunities that contribute to local economic development and prosperity.

Through our environmental initiatives and community outreach activities, we actively seek feedback that helps us reduce environmental impacts and promote social well-being. We continuously review and adapt our policies, programs, and practices to strengthen trust, create positive societal value, and mitigate potential negative impacts wherever possible.

Interests and viewpoints of consumers and/or end-users [S4.SBM-2]

We recognize that our strategy and business model can have a tangible impact on the end-users of our products. For this reason, understanding these impacts and responding to them proactively is a key priority for us. Although end-users are not directly involved in strategic decision-making, their feedback - collected through our Patient feedback channels - plays a significant role in our product evaluations. At eurimGROUP, our focus is on providing safe, effective, and accessible medicines. End-user feedback helps us improve product design, communicate information clearly and understandably, and steer our research and development activities in a targeted way – all with the goal of sustainably enhancing patients' health and quality of life.

Through this approach, we strengthen trust among patients and end-users, promote positive health outcomes, and ensure that our business activities deliver genuine value while minimizing potential risks associated with our products.

Key IROs and their interaction with strategy and business model [SBM-3]

Our material IROs are defined within the framework of the double materiality assessment process (DMA) and are described in detail in the respective chapters of the Sustainability Report. They are mapped across the value chain, our business model, and key stakeholder interactions. In particular, they relate to our ability to re-import and supply original medicines from established manufacturers at competitive prices.

The identified IROs affect end consumers, employees, as well as processes in procurement, production, and logistics. A significant proportion of these IROs is continuously managed within our operational activities, where we have direct levers for action. This includes areas such as responsible business conduct, our own workforce, end-users/consumers, as well as selected aspects of climate change and resource use.

For environmental IROs occurring in the upstream and downstream value chain, our direct influence lies primarily in the further development of policies and processes in procurement and waste management. In addition, procedures for identifying and analyzing these IROs are integrated into our existing sustainability management system.

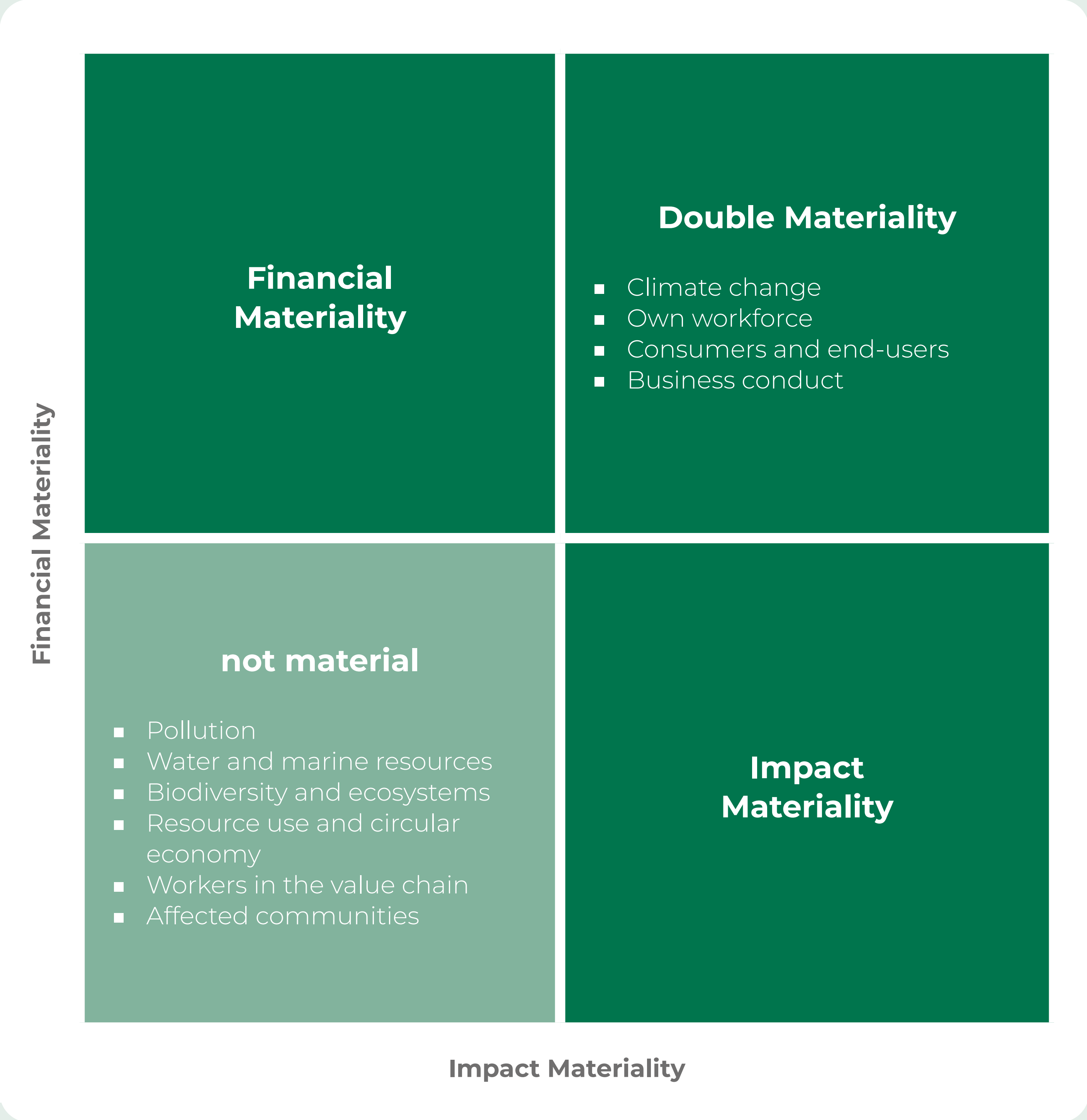
The identified negative environmental impacts relate primarily to greenhouse gas emissions and resource consumption resulting from our business model. In contrast, the identified social impacts are predominantly positive: they arise in particular from the opportunity created by re- and parallel importation of medicines, which allows the general public to access pharmaceuticals at lower prices.

Furthermore, we contribute by maintaining to high-quality standards, promoting a family-friendly working environment, applying socially responsible employment practices, and supporting regional value creation, and the strengthening of local communities.

In the area of corporate governance, our material IROs arise from consistent adherence to the highest ethical standards and all applicable legal requirements. This includes whistleblower protection, safeguarding patient safety, maintaining the integrity of the pharmaceutical supply chain, and building trust with healthcare providers, regulatory authorities, and business partners. At the same time, we promote innovation, sustainability, and social responsibility to improve healthcare provision in the long term. We act impartially, without engaging in political activities or pursuing our own political agendas.

These measures reflect our commitment to systematically identifying, assessing, and integrating IROs into our strategic planning and business activities.

Impacts related to sustainability aspects



Management of IROs

Description of the processes to identify and assess material IROs [IRO-1]

With the establishment of the ESG department and the introduction of ESG reporting software in 2025, we conducted our first DMA. The methodology for assessing material impacts, risks, and opportunities (IROs) was developed to meet the requirements of the CSRD. We will review the results of our 2024 DMA on an annual basis to ensure that the conclusions remain valid and applicable. This review includes our business model, our stakeholders, the value chain, and existing dependencies.

Scoring system and thresholds

We used the scoring system of the ESG reporting software. The overall methodology developed for the DMA, reviewed in 2024 by auditing firm FALK IT Audit & Consulting GmbH, complies with the requirements of ESRS 1 as well as EFRAG Implementation Guidance IG 1 on materiality assessment (May 2024).

For the impact assessment, we applied the scoring system to evaluate the scale, scope, and irreversibility (collectively referred to as severity), as well as the likelihood of occurrence of all sustainability topics. In assessing financial materiality, the scoring system took into account both the probability and the potential magnitude of financial impacts that may arise from a given sustainability topic.

Within our DMA process, the topics and subtopics defined in ESRS 1 (Article 16) were considered as part of the assessment of the IROs.

Thresholds values were applied for both the financial and impact assessments. In the DMA process, financial thresholds were used to evaluate risks and opportunities in relation to financial performance and to ensure a consistent approach to risk assessment.

For the impact assessment, internal thresholds based on industry-specific insights were applied. These thresholds support the systematic identification and evaluation of impacts and help ensure that the expectations of our stakeholders - including readers of our sustainability reports - are met.

Decision-making process

As part of the preparation of our first disclosures in accordance with the ESRS requirements, we conducted a detailed, data-point level review of all applicable requirements. We took into account the identified IROs, and systematically mapped and prepared all material disclosure obligations, as presented in this report.

In addition, we also analyzed non-material data points, considering the objectives and content of the requirements, their relevance to our business model, and their potential value for decision-makers using our sustainability reporting.

The sustainability reporting team managed the DMA process in close collaboration with internal subject matter experts and the Group CFO. The management of the DMA process is centralized to ensure consistent application of assessments and thresholds.

The DMA process table shows which ESRS sustainability topics were assessed by which individuals, as well as the central input parameters on which these assessments were based.

Process of Double Materiality Assessment

ESRS	DMA Assessment conducted by	Internal experts	External consulting and contributions	Input parameters	Initial review conducted by	Final review and approval conducted by
E1, E2, E3, E4, E5	CFO Controller ESG-Manager	Facility Specialist	Project management training	Energy audit report, ESG reporting Software, questionnaires, work instructions, procedural Instructions	ESG-Manager	CFO
S1	CFO Controller ESG-Manager	HR Specialist	Project management training	ESG reporting software, questionnaires, work Instructions, procedural instructions	ESG-Manager	CFO
S2, S3	CFO Controller ESG-Manager	Head of Procurement	Project management training	ESG reporting software, questionnaires, work instructions, procedural instructions	ESG-Manager	CFO
S4	CFO Controller ESG-Manager	Department Manager Returns, Management Assistant to the Chief Business Development & Sales	Project management training	ESG reporting software, questionnaires, work Instructions, procedural instructions	ESG-Manager	CFO
G1	CFO Controller ESG-Manager	Department Manager Accounting, Finance, HR Manager	Project management training	ESG reporting software, questionnaires, work instructions, procedural instructions	ESG-Manager	CFO

Description of the procedures for identifying and assessing material climate-related IROs [E1 IRO-1]

As part of our DMA, climate-related IROs were analyzed. In doing so, we assessed materiality across our own business activities as well as along the upstream and downstream value chain.

Identification and assessment of climate-related impacts

We collected internal data on energy and water consumption, greenhouse gas emissions, supply chain activities, and infrastructure, while also monitoring external factors such as regulation, market trends, technological developments, and stakeholder expectations.

Categorization of risks and opportunities

We have categorized climate-related factors into three main categories: transition risks and opportunities, and physical risks.

- Transition risks: policy and legal, technology, market, reputational risks
- Physical risks: risks arising from the physical impacts of climate change, which may be acute (e.g., extreme weather events) or chronic (e.g., long-term extreme weather events) or chronic (e.g. long-term temperature changes)
- Transition opportunities: Policy and legal, technology, resource efficiency, market, and reputational opportunities.

Materiality analysis

To prioritize climate-related risks and opportunities in a targeted way, a materiality analysis was conducted that took the following aspects into account:

- Probability and impact: assessment of the likelihood of occurrence as well as the potential magnitude of each identified risk or opportunity.
- Time horizon: Analysis of short-, medium-, and long-term effects.
- Strategic relevance: Evaluation of alignment with our corporate objectives and stakeholder interests.

This assessment ensures that we focus on the key climate-related factors that may influence our business activities and financial performance.

Description of the procedures for identifying and assessing the significant IROs in connection with environmental pollution [E2 IRO-1]

As part of our DMA, we also analyzed IROs related to environmental pollution. In doing so, we assessed materiality across our own business activities as well as our upstream and downstream value chain, applying the three phases of the LEAP approach[1]:

1. Phase 1 – Identification of interfaces: Determining where, within our operations and across our upstream and downstream value chain, the interface with nature occurs.
2. Phase 2 – Assessment of dependencies and impacts related to environmental pollution: Evaluating the dependencies on and impacts of environmental pollution.
3. Phase 3 – Assessment of material risks and opportunities: Assessing the key risks and opportunities.

The assessment includes the following:

a) Air, water, and soil pollution (excluding greenhouse gas emissions and waste), microplastics, and substances of concern,
b) Dependence on ecosystem services that help mitigate impacts associated with environmental pollution.

[1] The LEAP approach is a procedural model developed by the Taskforce on Nature-related Financial Disclosures (TNFD).

The risks and opportunities considered were as follows:

- Transition risks: including political and regulatory factors, technology, market developments, and reputational risks
- Physical risks: such as unexpected limitations in access to clean water, acid rain, or other pollution events that are likely to cause—or have already caused—environmental contamination, with impacts on both the environment and society
- Transition opportunities: including political and regulatory factors, technology, market developments, and reputational opportunities.

Results

The environmental analysis of our sites and business activities indicates that there are no direct material impacts on environmental pollution. This is due to the fact that we focus on repackaging, relabeling, storage, and distribution of medicinal products, rather than their manufacturing. Based on our current business operations, regulatory compliance, and market position, there are no material financial risks or opportunities related to air pollution.

eurimGROUP remains committed to monitoring environmental developments and applying best practices to manage any potential future risks.

Description of the procedures for identifying and assessing material IROs in connection with water and marine resources [E3 IRO-1]

As part of our DMA, we analyzed the IROs of water and marine resources within our own business operations as well as across the entire value chain. The assessment was based on the three-phase LEAP approach: identifying interfaces with nature, assessing dependencies and impacts, and deriving material risks and opportunities.

Focus areas:

- **Water:** consumption of surface and groundwater, as well as water withdrawals and discharges
- **Marine Resources:** extraction and use of marine resources and related economic activities.

Risks and opportunities considered:

- **Transition risks:** Policy and legal, technology, market, and reputational
- **Physical risks:** Including water scarcity, water stress, and water quality issues
- **Transition opportunities:** Policy and legal, technological, market, and reputational.

Results

The analysis of our sites shows that there are currently no significant impacts on water and marine resources. Annual water consumption is below 5,000 m^3 per year and is therefore not considered environmentally relevant.

Water is mainly used for hygiene measures to ensure the highest standards of cleanliness and safety for employees and visitors. In addition, only a small amount is used for regulating indoor humidity, supporting comfort and a healthy indoor climate.

Our sites are not located in areas of high-water stress (Aqueduct Water Risk Atlas, WRI[2]). No significant adverse impacts have been identified in upstream or downstream value chains either.

However, eurimGROUP will continue to monitor these areas closely in order to respond early to any potential changes.

[2] https://www.wri.org/applications/aqueduct/water-risk-atlas/

Description of the procedures for identifying and assessing the material IROs in relation to biodiversity and ecosystems [E4 IRO-1]

As part of our DMA, IROs related to biodiversity and ecosystems were also analyzed. We assessed materiality across our own business activities as well as upstream and downstream value chains applying the three phases of the LEAP approach:

Phase 1 – Identification of interfaces: Mapping the points of interaction with biodiversity and ecosystems within our own operations and across the value chain.

Phase 2 – Assessment of dependencies and impacts: Analyzing the actual or potential effects on biodiversity and ecosystems.

Phase 3 – Identification of material risks and opportunities: Systematic identification of relevant risks and potential opportunities.

The assessment focused in particular on:

- Direct drivers of biodiversity loss
- Impacts on the status of species
- Impacts on the extent and condition of ecosystems
- Dependences on and impacts on ecosystem services

The risks and opportunities considered included:

- Physical risks: acute and chronic risks (e.g., natural disasters and reduced crop yields due to declining pollination services)
- Transition risks: Policy and legal, technology, market, reputational risks.
- Systemic risks: Ecosystem risks (such as collapse of critical ecosystems)
- Opportunities: resource efficiency, products and services, markets, capital flows and financing, reputational capital, as well as the protection, restoration, and regeneration of ecosystems and the sustainable use of natural resources.

Results

For the reporting year, eurimGROUP concludes that there were no material actual or potential IROs related to biodiversity and ecosystems. Within our highly regulated business environment, we consistently implement measures to minimize potential environmental impacts.

Our business activities are primarily exposed to physical and systemic risks from supply disruptions that may be caused by biodiversity loss. These disruptions can limit our business partners' access to natural raw materials and may lead to shortages, increased production and procurement costs, or disruptions along the supply chain.

These topics are continuously monitored as part of sustainability reporting in order to identify potential changes or emerging risks at an early stage.

Description of the procedures for identifying and assessing the material IROs in connection with resource use and circular economy [E5 IRO-1]

As part of our DMA on environmental topics, we evaluated the relevance of resource use and the circular economy both within our own operations and along the upstream and downstream value chain. In doing so, we followed the three phases of the LEAP approach:

- Phase 1: We identified where interfaces with nature exist within our own business operations as well as across the value chain.
- Phase 2: We assessed the dependencies and impacts.
- Phase 3: Based on the findings from Phases 1 and 2, we evaluated the material risks and opportunities.

As part of our DMA, we address the following subtopics in the area of resource use and the circular economy:

- Resource inflows: Inputs of resources, including resource consumption
- Resource outflows: Outputs of resources associated with products and services.
- Waste.

The following risks and opportunities were considered:

- Transition risks: Policy and regulation, technology, market dynamics and reputation.
- Physical risks: Depletion of resource stocks including the use of primary and non-renewable raw materials
- Transition opportunities: Policy and regulation, technology, market dynamics, and reputation.

Results

Our analysis shows that business activities in the areas of packaging, logistics, repackaging, warehousing, and returns are only limitedly linked to resource consumption and circular economic aspects.

Material usage in procurement and production primarily relates to packaging, logistics, repackaging and results in a moderate level of CO_2 emissions. Reimport and repackaging processes generate a manageable volume of secondary packaging and printed materials.

Warehousing activities produce a small amount of waste, for example from expired products. Returns processes as well as administrative functions also contribute only marginally to overall waste generation.

Within the regulatory environment, there are standard requirements, for example regarding waste management and EU regulations. Based on the current assessment the resulting risks are not considered material and are appropriately addressed through existing processes.

In addition, there are several opportunities for process optimization, such as the use of recycled packaging, the digital provision of information, the use of renewable energy in warehouses, or participation in take-back initiatives. Where sensible and economically viable, these measures are being gradually integrated into operations.

Overall, environmental topics do not present any significant risks or material opportunities for the company. Rather, they are continuously monitored aspects that are addressed as part of our ongoing improvement process.

Description of the procedures for identifying and assessing the material IROs [G1 IRO-1]

Corporate governance is a key focus area of our DMA. The IROs defined in the Governance Standard are identified based on the expertise of the Group CFO with regard to eurimGROUP and are supported by ESG reporting software.

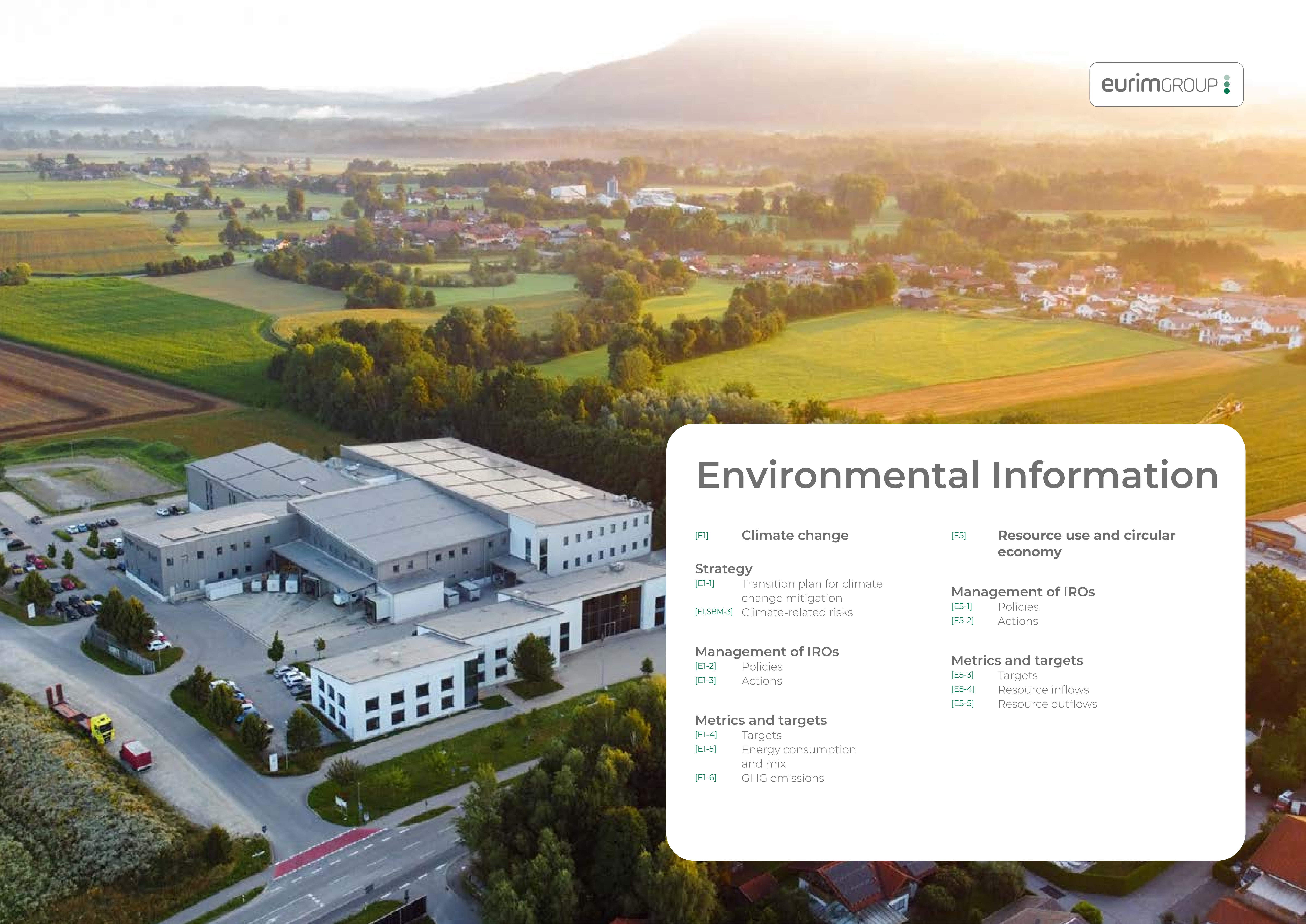
The assessment of our own activities covers the companies within eurimGROUP in Germany and Austria.

The evaluation focused in particular on the following sustainability areas:

- Corporate culture
- Whistleblower protection
- Political engagement and lobbying activities
- Supplier relationship management, including payment practices
- Corruption and bribery.

Policies Adopted to Manage Material Sustainability Matters [MDR-P]

Policy	Description of key content	Scope	Internationally recognized instruments	Availability
Quality policy	▪ Includes a commitment to meeting requirements and maintaining the effectiveness of our QMS (Quality Management System) ▪ Provides a framework for setting and evaluating quality objectives. ▪ An equivalent and consistent component of the overall policy and strategy	eurimGROUP	ISO 13485:2021	Internet
VA Occupational Safety	Overview of occupational safety measures and precautions of eurimGROUP	eurimGROUP	ISO 45001 (external specialists)	Intranet
VA Training and Education	This document describes how eurimGROUP manages the training, qualifications, and documentation of employees to ensure effective learning as well as compliance with regulations	eurimGROUP	German Medicinal Products Wholesale Regulation (§4), German Medicinal Products Trading Regulation (§2), German Medicinal Products Operating Regulation (§6), EU Medical Device Regulation (EU) 2017/745 (MDR), EU In Vitro Diagnostic Medical Devices Regulation (EU) 2017/746 (IVDR)	Intranet
VA Raw Material Procurement	Describes the process of raw material purchasing, from requirements determination to invoice verification	Alphamed Arzneimittel GmbH & Co. KG		Intranet
Whistleblower protection channel	Provides a secure and confidential reporting channel for anonymous reports of misconduct	eurimGROUP	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law	Intranet, Internet
Privacy Policy and Information on Data Processing	Informs whether and how personal data is processed when visiting our website	eurimGROUP	Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data, on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)	Internet
Declaration of Commitment – GDPR, Criminal Code, Telecommunications Act	Each employee receives, as an attachment to the employment contract, a „Declaration of Commitment GDPR" Criminal Code, Telecommunications Act' as well as a form for consenting to the processing of their personal data	eurimGROUP	▪ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data, on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) ▪ Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code	Human Resources Department



Environmental Information

Environmental Information

Climate change [E1]

Strategy

As a growing company in the field of pharmaceutical parallel and re-imports in Germany, we are aware of our responsibility to address and reduce the climate-related impacts of our business activities.

Our climate strategy is guided by three key drivers:

- A clear commitment to minimizing our resource consumption and environmental footprint.
- The goal of aligning with the expectations and sustainability objectives of our stakeholders; and
- The recognition that we play an important role in supporting the decarbonization efforts of our business partners, particularly our suppliers.

Transition plan for climate change mitigation [E1-1]

There is currently no formal transition plan for greenhouse gas (GHG) reduction in place. However, we have initiated an assessment to identify the most effective strategies for aligning our business model with a sustainable economy - consistent with the Paris Agreement goal of limiting global warming to 1.5°C and achieving climate neutrality by 2050. This assessment is based on GHG data for 2023 and 2024.

So far, 100% of our purchased electricity has been sourced from renewable energy. In addition, photovoltaic systems have been installed at one of our group companies in Germany, increasing the share of renewable energy in total consumption from 75% in 2023 to 79% in 2024.

Furthermore, various energy efficiency measures have been implemented across our office buildings including LED lighting and intelligent HVAC systems (heating, ventilation, and air conditioning). These improvements enhance operational control, energy efficiency and workplace comfort.

Climate-related risks [E1.SBM-3]

In our DMA 2024 and the associated analysis, we assessed the identified IROs in relation to climate-related risks. We classify our business model as well as our current assets and locations as only marginally exposed to climate-related risks and consider our resilience to be high. Nevertheless, the following risks have been identified:

- Physical risks: Temperature changes driven by global warming could impair the productivity of our employees and suppliers, potentially leading to higher procurement costs and declining sales volumes.
- Transition risks: The risk of failing to keep pace with future macroeconomic trends (e.g., CO_2 reduction requirements) or the expectations of consumers and suppliers if these exceed our own climate-related performance.

In the short-term, we do not expect these risks to materialize; however, we recognize the need for action in the area of climate protection. Our focus is on short- to long-term developments (beyond five years) and established initiatives. Potential risks within the value chain are less well captured but are overall assessed as low in terms of their impact on our operational performance and financial stability.

OPENNESS

IROs

Climate change [E1]

		Value chain			Time horizon of the probability of occurrence of impacts		
		Upstream processes	Own business activities	Downstream processes	Short-term (up to 2 years)	Mid-term (3-5 years)	Long-term (more than 5 years)
Climate change mitigation GHG emissions associated with upstream and downstream transportation and distribution, together with employee commuting activities	Actual negative impacts	■	■	■			■
Energy consumption Consumption of electricity generated from renewable energy sources and the installation of rooftop photovoltaic (PV) systems at the company's premises	Actual positive impacts		■				■
Energy consumption Greenhouse gas emissions resulting from vehicle fleet fuel consumption	Actual negative impacts		■		■	■	
Physical risks Rising global temperatures associated with climate change may negatively impact employee and supplier productivity, increase costs, and result in lower sales volumes.	Risks	■	■	■			■
Transition risks Risk that our climate-related performance may not keep pace with future macroeconomic developments (such as the transition to a low-carbon economy) or with the increasing expectations of customers and suppliers.	Risks	■	■	■			■

Management of IROs

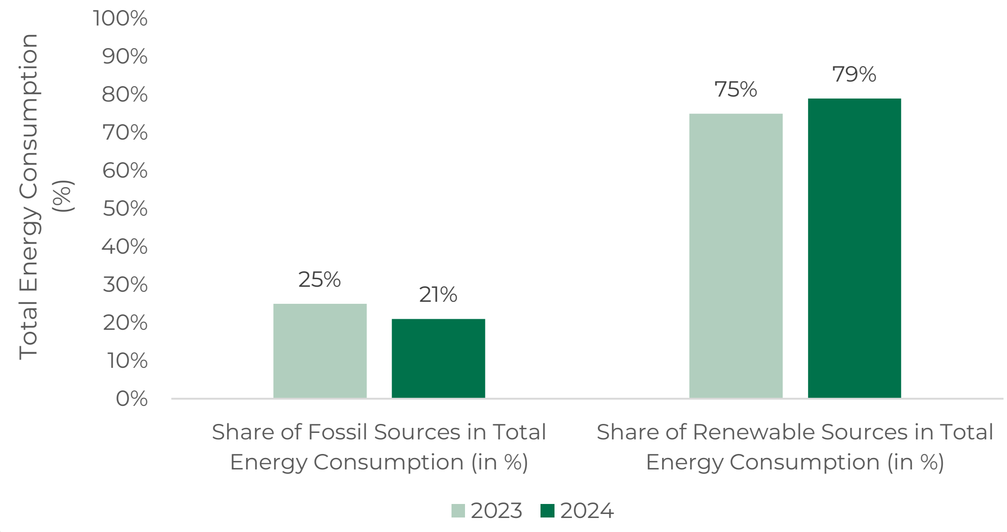
Policies [E1-2]

Although eurimGROUP has not yet established a formal environmental policy, sustainability is firmly embedded in its business practices. The company actively reduces emissions by improving energy efficiency, conserving resources, and adopting cleaner technologies.

Through environmentally responsible operating practices and collaborations with partners that provide low-emission solutions, eurimGROUP demonstrates that its commitment to environmental stewardship extends beyond policy statements - it represents a tangible commitment to a cleaner and more sustainable future.

Energy	Efficiency and buildings
▪ Photovoltaic systems at German locations ▪ Increase in renewable energy share: 75% (2023) → 79% (2024)	▪ LED conversion/retrofit. ▪ Intelligent HVAC systems ▪ Improved control of energy consumption

Energy Consumption and Mix



Actions [E1-3]

In recent years, eurimGROUP has significantly reduced its energy consumption and increasingly transitioned to renewable energy sources, resulting in lower GHG emissions in line with the company's climate objectives. In 2025, we invested the implementation of ESG reporting software to improve the collection of climate-relevant data as well as to improve the calculation and monitoring of our GHG emissions. Dedicated teams are responsible for energy management and the implementation of sustainability initiatives, ensuring that climate action measures are fully integrated into operational processes and strategic planning.

Targets [E1-4]

To date, we have not established any GHG reduction targets that could be disclosed in this report. Appropriate targets will be defined once the assessment of the optimal design of our climate transition and emissions reduction plan has been completed.

Energy consumption and mix [E1-5]

Energy consumption and mix in MWh	**2023**	**2024**
Fuel consumption from crude oil and petroleum products	822	606
Fuel consumption from natural gas	19	17
Total fossil energy consumption[1]	**841**	**623**
Share of fossil sources in total energy consumption (in %)	**25 %**	**21 %**
Fuel consumption from renewable sources, including biomass (also industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources.)	2 525	2 357
Consumption of self-generated renewable energy that is not in the form of fuels	13	14
Total consumption of renewable energy[2]	**2 538**	**2 371**
Share of renewable sources in total energy consumption (in %)	**75 %**	**79 %**
Total energy consumption (MWh)	**3 379**	**2 994**

[1] Non-renewable energy sources: Energy consumption from non-renewable sources includes fuel for eurimGroup vehicles, emergency power supply, as well as natural gas for office heating in Austria. The conversion into megawatt-hours was conducted using the Defra/DECC factors for 2024.
[2] Renewable energy sources: Energy from renewable sources is used to meet heating needs (wood chips) as well as electricity consumption in office and production areas.

GHG emissions [E1-6]

We disclose our GHG emissions in accordance with the ESRS and follow the principles of the Greenhouse Gas Protocol (GHG Protocol).

In 2024, eurimGROUP achieved a significant reduction in its total GHG emissions compared to the 2023 base year. Market-based total emissions decreased from 1,829 t CO_2e in 2023 to 1,710 t CO_2e in 2024, corresponding to a reduction of 7%. This positive development was driven primarily by substantial improvements in direct emissions (Scope 1) as well as targeted reduction measures across several Scope 3 categories.

Scope 1: Our Scope 1 emissions occur from the following sources:

- Fuel consumption from company vehicles and backup generators.
- Natural gas used for heating at one of our group companies in Salzburg, Austria
- Refrigerants used in cafeteria cooling system.

Compared with 2023, our Scope 1 emissions decreased significantly, mainly due to lower fuel consumption by our company vehicle fleet (mobile combustion emissions). Since mid-2023, three electric vehicles have been added to our corporate fleet. In addition, fuel consumption was further reduced by replacing a fuel intensive vehicle with a more efficient model.

ⓘ Background information

Scope 1 GHG emissions refer to direct emissions from sources that are owned or controlled by the organization.

Direct GHG emissions comprise all greenhouse gases, converted into CO_2 equivalents. At eurimGROUP these emissions primarily result from fuel combustion in company vehicles and the use of natural gas for heating office buildings in Salzburg, Austria.

Scope 2: Our Scope 2 emissions relate to the electricity consumption of our offices in Germany and Austria. Scope 2 emissions calculated using the market-based method remained unchanged, as 100% of the electricity used in our offices in Germany and Austria is sourced from renewable energy.

ⓘ Background information

Scope 2 GHG emissions arise indirectly from the generation of purchased energy consumed by eurimGROUP. As these emissions occur at the energy generation facility rather than within the company's own operations, they are classified as indirect emissions. For eurimGROUP, Scope 2 emissions are primarily associated with the electricity consumption of its office activities.

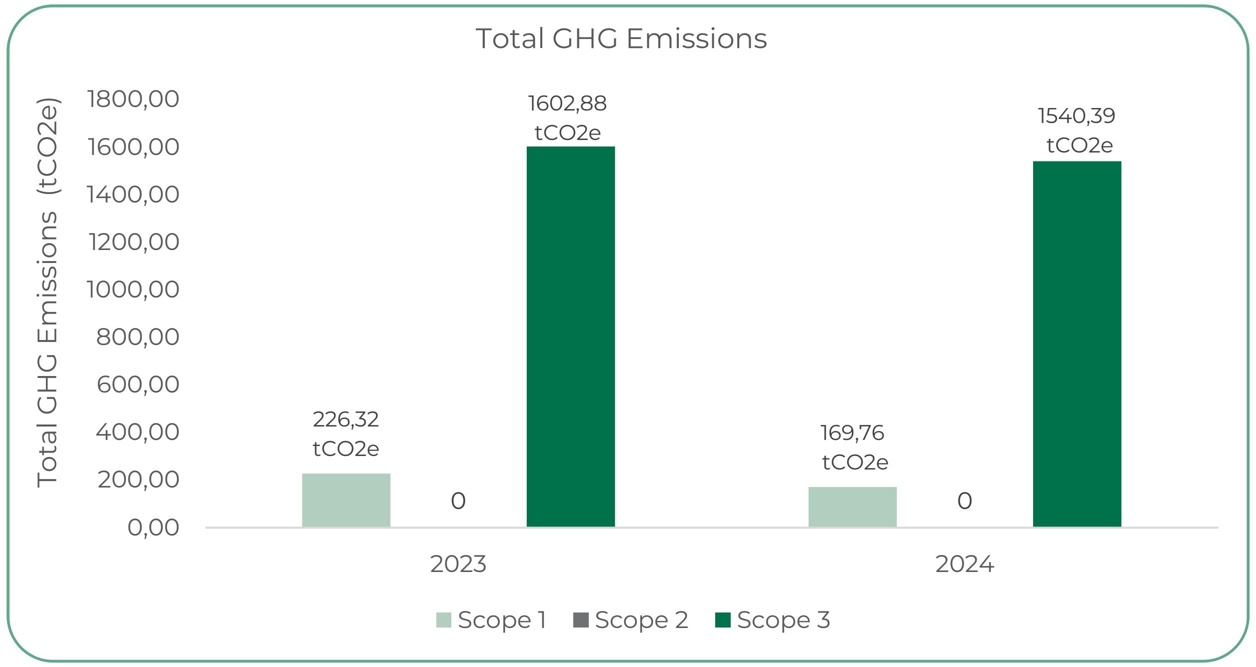
Scope 2 emissions calculated using the market-based method reflect the actual energy sources used to supply purchased electricity, heating or steam. This approach also takes into account the procurement of renewable energy and the use of associated certificates when accounting for indirect GHG emissions.

For the calculation of GHG emissions, it was considered that the electricity supplied by Salzburg AG is sourced entirely from renewable energy, with hydropower representing the predominant energy source.

Scope 3: In 2023 and 2024, our Scope 3 reporting covered the following eight categories:

1. Purchased goods and services.
2. Fuel and energy-related activities (not included in Scope1 or Scope 2)
3. Upstream transportation and distribution
4. Waste generated in operations
5. Business travel
6. Employee commuting
7. Downstream transportation
8. End-of-life treatment of sold products.

	2023 Base year	2024 Comparative	(%)
Scope 1 GHG emissions (t CO2e)	**226.32**	**169.76**	-25
Biogenic CO_2-Emissions	5.87	5.23	-0.11
Scope 2 GHG emissions (t CO2e)	0	0	0
Gross market-based Scope 2 GHG emissions (t CO2e)	0	0	0
Significant scope 3 GHG emissions (t CO2e)			
Total Gross indirect (Scope-3-) GHG Emissions (t CO2e)	**1 602.88**	**1 540.39**	-4
Purchased goods and services	247.34	228.97	-7
Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	135.03	116.25	- 14
Upstream transportation and distribution	434.97	423.21	-3
Waste generated in operations	29.57	40.66	38
Business traveling	8.39	15.92	90
Employee commuting	556.93	510.29	-8
Downstream transportation	129.56	134.51	4
End-of-life treatment of sold products	61.09	70.58	16
Total GHG emissions (market- based) (t CO2e)	**1 829.20**	**1 710.15**	-7



Scope 3 emissions, which account for the largest share of eurimGROUP's overall carbon footprint, decreased from 1,602.88 tCO_2e to 1,540.39 tCO_2e – representing a 4% reduction. While the decrease is moderate, it demonstrates progress across several upstream activities. These reductions may reflect improved supply chain efficiency, greater sustainability awareness among suppliers and employees, and potentially lower consumption of materials and energy.

Background information

Purchased goods and services: GHG emissions associated with the procurement of goods and services by eurimGROUP are calculated using either spend-based method, which multiplies direct procurement costs (activity data) by the relevant emission factor, or an average-data method, which multiplies the mass of purchased goods (activity data) by the corresponding emission factor. The activity data used in these calculations are sourced from our internal database.

Fuel and energy-related activities (not included in Scope1 or Scope 2): This category includes emissions associated with the production of fuels and energy purchased and consumed by eurimGROUP during the reporting year that are not already accounted for under Scope 1 or Scope 2 emissions. Consumption volumes and fuel types (activity data) are captured through our internal systems and multiplied by corresponding emission factors embedded in the ESG reporting software to calculate the resulting emissions.

Upstream transportation and distribution: This category includes emissions from the transport and distribution of products purchased in 2023 and 2024 between eurimGROUP's Tier-1 suppliers to its own operations, where transport is carried out using vehicles not owned or operated by eurimGROUP. For each shipment, data on weight, distance and mode of transport were provided by our logistics partners and combined with the applicable emission factors in our ESG reporting software to calculate the resulting emissions.

Waste generation in operations: This category includes emissions from the treatment and disposal of waste by third parties generated at sites operated or controlled by eurimGROUP during 2023 and 2024, including emissions associated with the disposal of both waste and waste-water. The volume of waste generated through eurimGROUP's business activities (activity data) was determined by our waste management service providers and subsequently multiplied by the relevant emission factors stored in our ESG reporting software using the average - data method.

Business travel: The eurimGROUP's GHG emissions from business travel are calculated based on either the travel distance or the direct costs associated with flights, taxis, rail journeys, bus travel, ferry crossings, and hotel stays. There activity data are multiplied by the relevant emission factors provided through our ESG reporting software. Depending on the type of travel data available, both distance-based and spend-based calculation methodologies are applied.

Employee commuting: GHG emissions from employee commuting refer to the indirect emissions generated by the transportation of employees between their place of residence and their workplace. Information on employees who use the company shuttle bus, as well as commuting distances (activity data) between home and work, is sourced from the Human Resources database. Emissions are calculated by combining the activity data with emission factors provided by our ESG reporting software, using a distance-based methodology.

Downstream transportation: This category includes emissions from 2023 and 2024 generated through the transport and distribution of sold products using vehicles and facilities not owned or controlled by eurimGROUP. The mass, distance, and mode of transport (activity data) for each shipment were recorded by our logistics providers and multiplied by the relevant emission factors in our ESG reporting software (using the average data method).

End-of-life treatment of sold products: This category covers the end-of-life emissions of products sold by eurimGROUP in 2023 and 2024, which arise from waste disposal and treatment. Information on the mass of packaging (activity data) associated with the sold products is taken from our internal database. To calculate emissions, these activity data were multiplied by relevant emission factors integrated into our ESG reporting software (using a method specific to each type of waste).

GHG intensity

GHG intensity per net revenue tCO2e/Mio. €	2023	2024
GHG intensity (market-based)	5	4

From 2023 to 2024, eurimGROUP reduced its greenhouse gas intensity by 20%. This means that fewer greenhouse gases were emitted per unit of economic output in 2024 compared to 2023, reflecting more efficient production processes, increased use of sustainable technologies, and the implementation of emission reduction measures.

Resource use and circular economy [E5]

Management of IROs

Policies [E5-1]

To manage our waste-related impacts, we have implemented effective policies across our own operations.

Promoting effective waste management through collaboration with certified disposal companies:

To ensure safe, sustainable, and compliant disposal of all eurimGROUP waste, we work exclusively with certified circular economy waste management providers. This ensures that:

- All waste, including hazardous and pharmaceutical waste, is properly handled, transported, and disposed of.
- All waste management practices comply with national and international regulations.

Actions [E5-2]

eurimGROUP contributes to circular economy by working with waste management companies specializing in recycling, namely Pletschacher Recycling GmbH and Franz Schauer Transporte e.K. Both Pletschacher Recycling GmbH and Franz Schauer Transporte e.K. play a key role in regional sustainability initiatives. Through responsible collection, processing, and recycling of waste, they actively support resource efficiency, reduce environmental impact, and strengthen the circular economy.

Targets [E5-3]

We have not identified any material targets that are subject to disclosure requirements. Compliance with our policies is integrated into the relevant business functions and forms part of their ongoing operational responsibilities.

Resource inflows [E5-4]

eurimGROUP places a strong emphasis on maintaining sustainable environmental, safety, and operational standards across all production activities. Resources, materials, and equipment are therefore carefully planned and managed to minimize environmental impacts, ensure employee safety, and optimize efficiency throughout the entire production process.

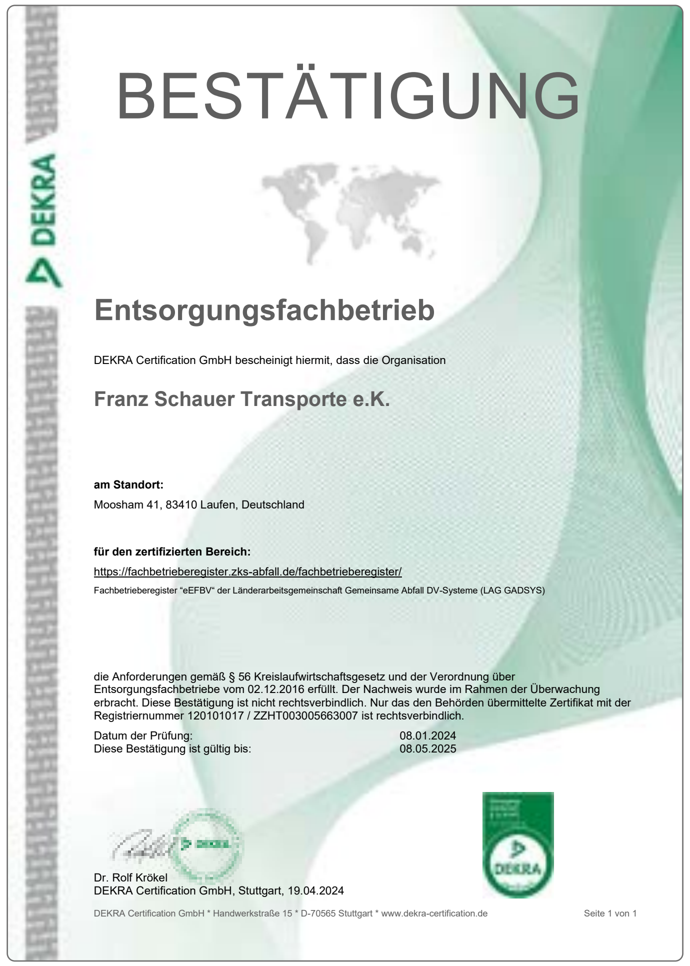
The following resource categories have been identified as critical to maintaining production and operational readiness:

- Safety and protective equipment: safety shoes, gloves, PPE, ergonomic equipment, protective clothing
- Materials: acrylic and plastic sheets, adhesives, decorative materials, chemicals, cleaning agents, paper products, containers
- Construction and operational supplies: building materials, aluminum profiles, doors, shelves, storage systems, insulation materials.
- Tools, machines, and equipment: industrial machines, mechanical components, cutting tools, application tools, maintenance equipment, power tools.
- Electronics and measuring devices: electrical components, sensors, measuring instruments.
- Air, filtration, and climate control systems: air purifiers, HVAC systems, heaters
- Office and documentation: Office furniture, organizational supplies, labels, documentation forms, signage
- Household, hygiene, and sanitary supplies: Household appliances, hygiene equipment, kitchen and sanitary supplies, disposable tableware
- Decorative, automotive, and creative materials: Paints, varnishes, art supplies, automotive films, sewing/repair materials.
- Energy and power supply: Batteries, lighting, chemical power supply.
- Fastening, clips, and adhesive materials: Clips, fasteners, adhesives, adhesive tapes, labels
- Transport and handling: Caster wheels, storage, and handling solutions.

Given the wide range of resources and materials used throughout the Group's operations, it is not yet possible, within the scope of this inaugural report, to provide a comprehensive overview of the quantities or weights of all materials consumed.

Nevertheless, the eurimGROUP recognizes the critical importance of comprehensive material tracking for environmental, safety, and operational reporting. Detailed information on material quantities and weights is being systematically collected and will be disclosed in the next Sustainability Report. This will ensure full compliance with the ESRS E5-4 disclosure requirements while further enhancing transparency across our production processes.

In addition, key waste management and recycling service providers engaged by the Group hold certified waste management operator status under applicable German waste management regulations, providing assurance that waste collection, transportation, storage, and treatment activities are carried out in accordance with regulatory requirements.


DEKRA

BESTÄTIGUNG

Entsorgungsfachbetrieb

DEKRA Certification GmbH bescheinigt hiermit, dass die Organisation

Franz Schauer Transporte e.K.

am Standort:
Moosham 41, 83410 Laufen, Deutschland

für den zertifizierten Bereich:
https://fachbetrieberegister.zks-abfall.de/fachbetrieberegister/
Fachbetrieberegister "eEFBV" der Länderarbeitsgemeinschaft Gemeinsame Abfall DV-Systeme (LAG GADSYS)

die Anforderungen gemäß § 56 Kreislaufwirtschaftsgesetz und der Verordnung über Entsorgungsfachbetriebe vom 02.12.2016 erfüllt. Der Nachweis wurde im Rahmen der Überwachung erbracht. Diese Bestätigung ist nicht rechtsverbindlich. Nur das den Behörden übermittelte Zertifikat mit der Registriernummer 120101017 / ZZHT003005663007 ist rechtsverbindlich.

Datum der Prüfung: 08.01.2024
Diese Bestätigung ist gültig bis: 08.05.2025

Dr. Rolf Krökel
DEKRA Certification GmbH, Stuttgart, 19.04.2024

DEKRA Certification GmbH * Handwerkstraße 15 * D-70565 Stuttgart * www.dekra-certification.de Seite 1 von 1


Deckblatt

Entsorgungsfachbetrieb

PÜG Prüf- und Überwachungsgesellschaft mbH bescheinigt hiermit, dass das Unternehmen

PLETSCHACHER RECYCLING

Pletschacher Recycling GmbH

Verwaltungssitz: Breslauer Straße 61, 83395 Freilassing

Standort: Breslauer Straße 61, 83395 Freilassing

einen Überwachungsvertrag (KD-Nr. K10935) abgeschlossen hat.

Im Rahmen dieses Überwachungsvertrages wurde der Nachweis erbracht, dass das Unternehmen die Anforderungen der Entsorgungsfachbetriebeverordnung für die Tätigkeiten **Sammeln, Befördern, Lagern, Behandeln** erfüllt und daher nach § 56 KrWG berechtigt ist, die Bezeichnung

Entsorgungsfachbetrieb
und das Überwachungszeichen der PÜG Prüf- und Überwachungsgesellschaft mbH

zu führen.

Dies ist ein Deckblatt zum rechtlich verbindlichen offiziellen Behördenzertifikat mit der Vorgangsnummer ZZHT0040009280013.

Das offizielle Behördenzertifikat ist gültig
vom: **06.05.2025**
bis: **28.10.2026**

Nummer PÜG: **K10935**

Gäufelden, 06.05.2025

Sachverständige Claudia Schieber

ENTSORGUNGSFACHBETRIEB

Resource outflows [E5-5]

Products and materials

Our core products, including pharmaceuticals and medical devices, are used almost exclusively as consumables and therefore cannot be reused within a circular economy framework.

We maintain particularly detailed records of the packaging materials used for our pharmaceuticals and medical products. In addition, as an importer, we are required to obtain a license for a household packaging waste collection and recovery scheme. Until December 31, 2024, we were licensed through Grüne Punkt Holding GmbH & Co. KG.

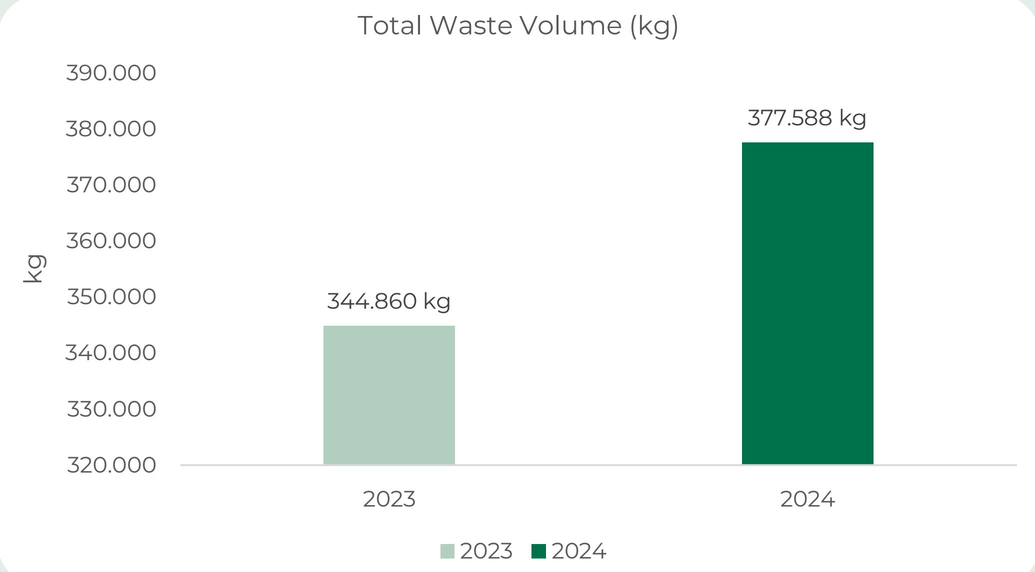
This means that we participate in Germany's dual system for the collection and recycling of packaging waste and fulfill our obligations under the German Packaging Act. In line with the principle of extended producer responsibility, we bear the costs associated with the collection, sorting, and recycling of our packaging through the system.

Waste

We manage the disposal of hazardous and non-hazardous waste in accordance with all applicable local regulations. Each German facility maintains a current waste inventory detailing waste category, container quantities, waste volumes, disposal frequency, and the contracted waste management company.

The composition of our principal waste streams differs across our five business divisions, with the majority originating from manufacturing activities. Consequently, the primary waste materials generated by our operations include paper, cardboard, and wood.

Once a year, an ESG Manager responsible for environmental reporting enters the measured waste volumes for all environmentally relevant sites into a centralized sustainability reporting platform (ESG reporting software), which captures data covering the period from January to December. The data is subsequently reviewed and validated by a central controlling team to ensure its accuracy and completeness. Waste generation and disposal activities are also subject to strict oversight by local authorities and are monitored in accordance with applicable local regulations.



Generated waste in kg	2023	2024
Total waste generated	**344 860**	**377 588**
hazardous waste thereof	830	420
non-hazardous waste	344 030	377 168

Social Information

[S1] Own workforce

Strategy

[S1.SBM-3] IROs own workforce

Management of IROs

[S1-1] Policies
[S1-2] Engaging with own workers
[S1-3] Processes to remediate negative impacts
[S1-4] Actions on material impacts on own workforce

Metrics and targets

[S1-5] Targets
[S1-6] Characteristics of undertaking's employees
[S1-7] Characteristics of non-employee workers
[S1-9] Diversity metrics
[S1-10] Adequate wages
[S1-11] Social protection
[S1-12] Persons with disabilities
[S1-13] Training and skills development metrics
[S1-14] Health and safety metrics
[S1-15] Work-life balance metrics
[S1-16] Remuneration metrics
[S1-17] Incidents, complaints, and severe human rights impacts

[S2] Workers in the value chain

Strategy

[S2.SBM-3] IROs Workers in the value chain

[S4] Consumers and end-users

Strategy

[S4.SBM-3] IROs Consumers and end-users

Management of IROs

[S4-1] Policies
[S4-2] Processes for engaging with consumers and end-users about impacts
[S4-3] Processes to remediate negative impacts
[S4-4] Taking action on material impacts on consumers and end-users

Metrics and targets

[S4-5] Targets

eurimGROUP

Social Information

Social information is an important means of demonstrating our commitment to responsible corporate governance and ensuring transparency about the impact of our activities on our employees, communities, and society.

Own workforce [S1]

For us, respecting human rights means recognizing and upholding the fundamental rights and freedoms of all people affected by our activities. This includes employees, contractors, customers, and communities in which we operate.

Strategy

IROs own workforce [S1.SBM-3]

Material impacts

Our corporate strategy - including diversification, digitalization, quality leadership, and talent development - as well as our business model, has a direct impact on our employees. They continuously adapt to new processes and technologies, support organizational change, and participate in targeted training and development programs.

As one of Germany's leading re- and parallel importers of pharmaceuticals and medical devices, we operate in a culturally diverse environment. We actively promote intercultural competencies and are committed to a workplace built on fairness, inclusion, and mutual respect.

In line with ESRS 2, our reporting covers all members of our workforce who may be significantly affected by the strategy and business model of eurimGROUP.

- „Employees" includes all individuals in an employment relationship, including full-time and part-time staff, interns, and trainees.
- „Non-employees" refers to freelancers and temporary workers employed through staffing agencies.

Business transformations can have a significant impact on both employees and non-employees. Ongoing digital transformation and the targeted use of artificial intelligence are changing processes, increasing efficiency and performance, while also requiring continuous learning and upskilling to meet evolving demands.

As the quality of our products depends on the qualifications of our employees, staffing assignments are made specifically based on expertise and competencies. The continuous professional and personal development of our employees is a core element of our corporate philosophy. Through targeted career development initiatives, we strengthen engagement, motivation, and long-term retention.

Flexible working models, including hybrid options, support a healthy work–life balance and contribute to higher employee satisfaction. Apprentices and interns also benefit from eurimGROUP's training and development initiatives and are equally affected by strategic changes within the company.

Risks

Certain employee groups face specific challenges that may have an impact on both the company and its workforce. Older employees (aged 50 and above), particularly women working shifts at our production site, may be affected by working conditions such as cooling systems, temperature fluctuations, or other environmental factors.

Gender-related risks - such as potential barriers to equal or limitations to workforce diversity - could impact our long-term attractiveness as an employer. To mitigate these risks, we are committed to ensuring equal treatment and gender neutrality across all HR processes. Roles and responsibilities are assigned solely based on skills, qualifications, and competencies, regardless of gender or nationality.

An ageing workforce presents several challenges, including the potential loss of valuable expertise, long-term shortages of qualified personnel, and age-related health concerns. eurimGROUP addresses these risks through a holistic approach that promotes an age-inclusive workplace culture, supports employee well-being, and facilitates effective knowledge transfer across generations.

External workers, including freelancers and contractors – may also be affected by market developments or process optimization initiatives. For example, fluctuations in demand can influence staffing requirements. When external services are required less frequently, these responsibilities are typically absorbed by internal resources.

In addition, eurimGROUP maintains a zero-tolerance approach to modern slavery in all its forms, including forced or compulsory labour, debt bondage, servitude, involuntary prison labour, and human trafficking. While there is no evidence that our own operations are exposed to such risks, we actively monitor our business activities and supply chains to prevent any form of modern slavery. This commitment is fully aligned with ILO Conventions No. 29 and No. 105, as well as the 2014 Protocol to Convention No. 29.

Opportunities

The ongoing digital transformation and the strategic adoption of artificial intelligence create significant opportunities to enhance process efficiency, productivity, and overall business performance. Realizing these benefits requires continuous learning and targeted professional development enabling employees to advance their careers and remain competitive in a rapidly evolving workplace.

eurimGROUP'S HR strategy focuses on personalized, self-directed learning, flexible working models, and career development opportunities. These initiatives help strengthen employee engagement, retention, and job satisfaction. Apprentices and interns also benefit from dedicated training programs designed to equip them with the skills and knowledge needed to make meaningful contributions to the organization.

A diverse, gender-equitable, and age-inclusive corporate culture enhances eurimGROUP's attractiveness as an employer, fosters knowledge sharing across generations, and supports innovation while preserving institutional knowledge.

Through its strong commitment to ethical standards and human rights, eurimGROUP builds trust among stakeholders and lays the foundation for sustainable growth and long-term business success.

IROs

Own workforce [S1]

		Value chain			Time horizon of the probability of occurrence of impacts		
		Upstream processes	Own business Activities	Downstream processes	Short-term (up to 2 years)	Mid-term (3-5 years))	Long-term (more than 5 years)
We promote equal opportunities, inclusion, health, further education, fair compensation, work-life balance, job security, feedback-oriented communication, and the development of young talents	Actual positive impacts		■				■
Occupational physical or psychological injuries of employees	Potential negative impacts		■			■	
Legal and reputational risks	Risk		■			■	
Loss of specialized knowledge due to age-related departures, shortage of expertise and qualification	Risk		■				■
Knowledge transfer between generations, age-inclusive culture, and mentoring	Chance		■				■

Management of IROs

Policies [S1-1]

eurimGROUP is committed to ensuring fair, responsible, and legally compliant treatment of its employees. The company complies with all applicable labor, occupational health and safety, and equal opportunity laws and regulations in each country where it operates and does not maintain separate internal HR policies beyond these legal requirements.

Legal compliance

eurimGROUP is committed to full compliance with national and European labor laws and regulations. Employment contracts, remuneration, working hours, employee benefits, and termination arrangements are structured in accordance with the applicable legal requirements in each country where the Group operates. Recruitment and employment practices are conducted in line with the principles of equal opportunity, fairness and non-discrimination.

Health, safety, and well-being

The company complies with all applicable occupational health and safety requirements. It implements targeted measures to maintain a safe and healthy working environment and provides employees with the training and resources needed to support and protect their physical and mental well-being.

Diversity, equality, and inclusion

eurimGROUP is committed to complying with all applicable laws and regulations on equal treatment and non-discrimination in the workplace. Recruitment, promotion, and employment practices are conducted in accordance with the legal requirements of each country to ensure fairness, equal opportunities, and inclusion for all employees.

Employee engagement and communication

While eurimGROUP does not maintain formal internal policies in this area, it ensures that all employees are informed of their rights and obligations. The company provides transparent communication channels through which employee questions and concerns can be addressed efficiently and in full compliance with applicable laws and regulations.

Monitoring legal compliance

eurimGROUP regularly assesses its business activities to ensure compliance with applicable labor, occupational health and safety, and equal opportunity laws and regulations. Ongoing reviews and audits support compliance efforts and help identify areas for continuous improvement.

Engaging with own workers [S1-2]

We highly value the perspectives of our employees and actively promote open communication both among team members and between employees and management. Through established communication channels—such as regular meetings (e.g., weekly and monthly updates), our Continuous Improvement Process (CIP), employee suggestion boxes, annual performance reviews, surveys, and information sessions within our Production and Logistics departments—we gather employee feedback that helps shape our decisions and initiatives. This enables us to respond effectively to both actual and potential impacts on our workforce.

All feedback and contributions are documented, evaluated, and appropriately addressed. Management and leadership teams provide monthly business updates, while executive information-sharing meetings are held every two months. Cross-functional and departmental meetings take place on a weekly or monthly basis. Suggestions submitted through the Continuous Improvement Process (CIP) and employee suggestion boxes are reviewed monthly and assessed in a timely manner. Annual performance and development reviews are conducted once a year, and quarterly information sessions are held for employees in the Production and Logistics departments.

The owner family, management and executive boards share responsibility for ensuring that employees are regularly and appropriately informed about the company's performance and business developments.

Currently, annual employee reviews are our primary tool for assessing the effectiveness of employee engagement, as they provide valuable qualitative insights through direct feedback. To date, no employee satisfaction surveys have been conducted.

The same engagement mechanism, together with ongoing training and awareness-raising activities, is also used to gain insight into the perspectives of employees who may be particularly affected by impacts and/or belong to potentially underrepresented groups, including women, migrants, older employees, and persons with disabilities.

Processes to remediate negative impacts [S1-3]

eurimGROUP is committed to identifying and addressing any potentially significant adverse impacts on its employees. To support this commitment, we provide several channels through which employees can raise concerns and share feedback.

Employees may contact their direct supervisors, occupational health and safety representatives, or the Human Resources department. In addition, concerns can be submitted anonymously through the whistleblower system, the CIP, or employee suggestion boxes. These reporting channels are available at all times.

All concerns raised are carefully reviewed and followed up by the responsible departments. Depending on the nature and significance of the issue, a decision is made as to whether dedicated projects or initiatives should be launched to address it. Where projects are initiated, they are typically managed, monitored, and further developed through structured project meetings.
Our approach is guided by our core values: trust, responsibility, enjoying what we do, courage, openness, and collaboration. These principles foster a culture of open and honest communication, ensuring that employees feel safe and supported when raising concerns.

Protecting whistleblowers from any form of retaliation is of the utmost importance. Reports submitted through the whistleblower system remain fully anonymous unless the individual chooses to disclose their identity voluntarily.

To date, no complaints have been received through the whistleblower system, the CIP, or employee suggestion boxes. Consequently, no specific corrective measures have been required. Any issues that arise are addressed directly during management update meetings, where they are reviewed and discussed as appropriate.

Actions on material impacts on own workforce [S1-4]

Working conditions

Ongoing measures to ensure optimal working conditions focus in particular on providing safe working and employment conditions, regulated working hours, a healthy work-life balance, and fair compensation.

eurimGROUP provides its employees with stable and secure jobs and fair, performance-based compensation, consisting of a fixed salary and variable pay components.

In production and logistics departments (goods receipt, raw materials warehouse, shipping, and incoming goods inspection), work is organized in shifts. This enables a high degree of flexibility in working time arrangements and supports a better work–life balance.

In all countries where eurimGROUP operates, the company complies with the applicable national legal regulations. In addition, it ensures that all employees are paid at least in accordance with statutory minimum wage requirements, and in most cases above these standards. Compensation is reviewed annually to maintain an appropriate level. In the event of changes in corporate strategy, eurimGROUP seeks to limit new hiring and redeploy employees internally before considering workforce reductions. Restructuring measures are always carried out in compliance with legal requirements and in consultation with the employees concerned, with the aim of avoiding long-term job losses.

Since 2017, eurimGROUP has been running the internal health program "eurimvital – Staying Healthy." This program includes workshops, seminars, sports activities, relaxation courses, and medical screenings, which are offered free of charge and often directly on company premises. The goal is to promote employees' health and well-being.

eurimGROUP is supported by an external occupational health and safety specialist service provider. This external expert conducts risk assessments and site inspections to evaluate potential hazards. Regular occupational health and safety meetings are held. Continuous monitoring and analysis of health and safety indicators across all operational units enable timely interventions. The focus is consistently on the long-term and sustainable improvement of the company's safety culture. Potential risks arise from handling cytostatic and other hazardous substances. Psychological stressors may also affect employees' health. For this reason, the most significant risks and opportunities at each production site are visualized to ensure a continuous focus on improvement.

eurimGROUP is also supported and advised by an external occupational physician who conducts regular medical examinations of employees. Health and safety-related training for eurimGROUP employees is managed and organized through the company's internal training database, ensuring that training is repeated at regular intervals and that updates are delivered promptly (e.g., fire safety training, first aid courses, fire protection and evacuation drills, etc.). The number of workplace accidents is reviewed annually as part of the management review process. The company's goal is to significantly reduce accident risk. At the same time, the continuous reduction of accident-related consequences is an important performance indicator.

Equal treatment and equal opportunities

eurimGROUP stands for equal treatment and equal opportunity—regardless of gender, age, background, or personal circumstances. We promote both personal and professional development through targeted training programs and project support, helping individuals' strengths become visible and thrive. Diversity is a key driver of success: different perspectives strengthen innovation, collaboration, and responsible action. For this reason, equal treatment and diversity are firmly embedded in our sustainability strategy.

Our recruitment approach actively promotes diversity: we encourage people from a wide range of backgrounds to apply, train managers to recognize and address unconscious bias, and design our career opportunities to be inclusive. We offer fair compensation, safe working conditions, and comprehensive labor protections—from a non-discriminatory workplace and respect for privacy to a healthy work-life balance. In doing so, we create a supportive environment where everyone can grow, and where lasting trust and collaboration can flourish.

Resources for managing workforce impacts

In 2023 and 2024, eurimGROUP allocated targeted financial and operational resources to manage significant impacts on its workforce. These resources included programs for health, safety, and professional development, digital systems for tracking key performance indicators, as well as collaboration with external experts to promote employee well-being. These measures ensured effective risk management and helped create a safe, inclusive, and high-performing workplace.

Metrics and targets

Targets [S1-5]

In our first sustainability report, we focused on collecting baseline data before initiating the target-setting process, in order to address the material IROs within our own workforce. The need for additional targets will be reviewed by the end of 2025.

Characteristics of undertaking's employees [S1-6]

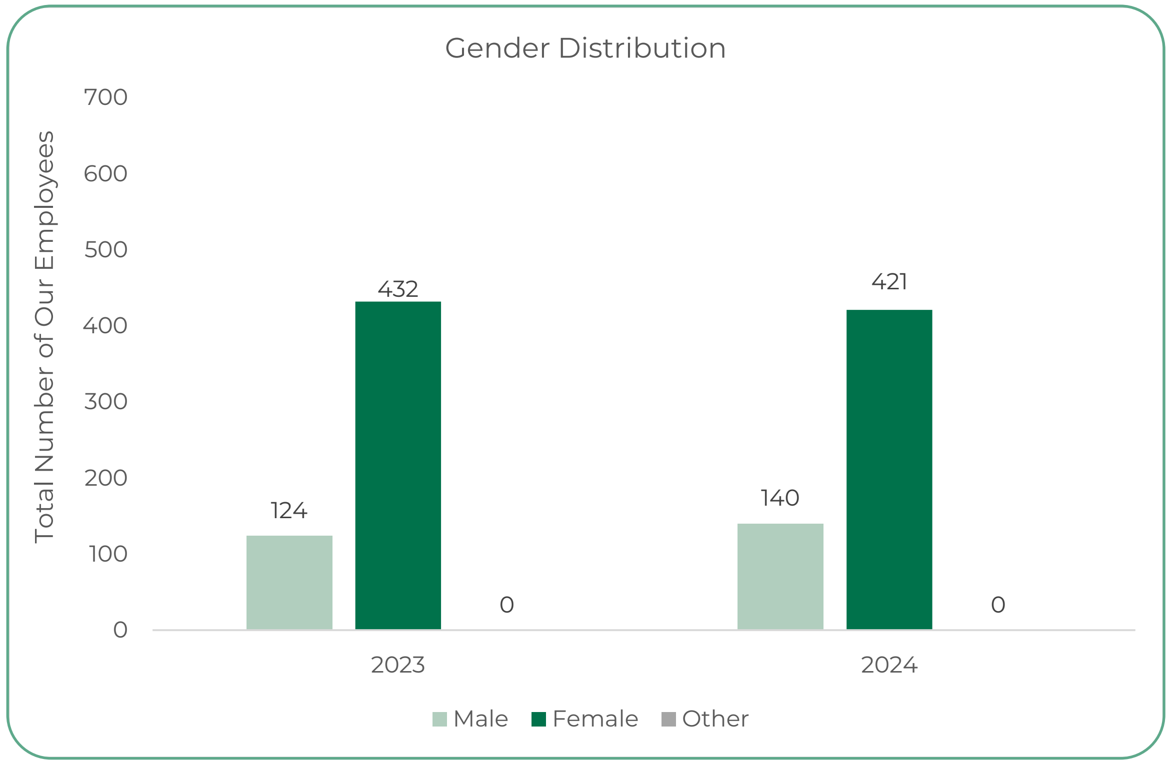
The following information provides an overview of the composition of our workforce.

Gender distribution

The following table shows the total number of our employees, broken down by gender:

Number of employees by gender

Gender	Number of employees (headcount) 31 December 2023	Number of employees (headcount) 31 December 2024
Male	124	140
Female	432	421
Other	-	-
Total number of employees	556	561



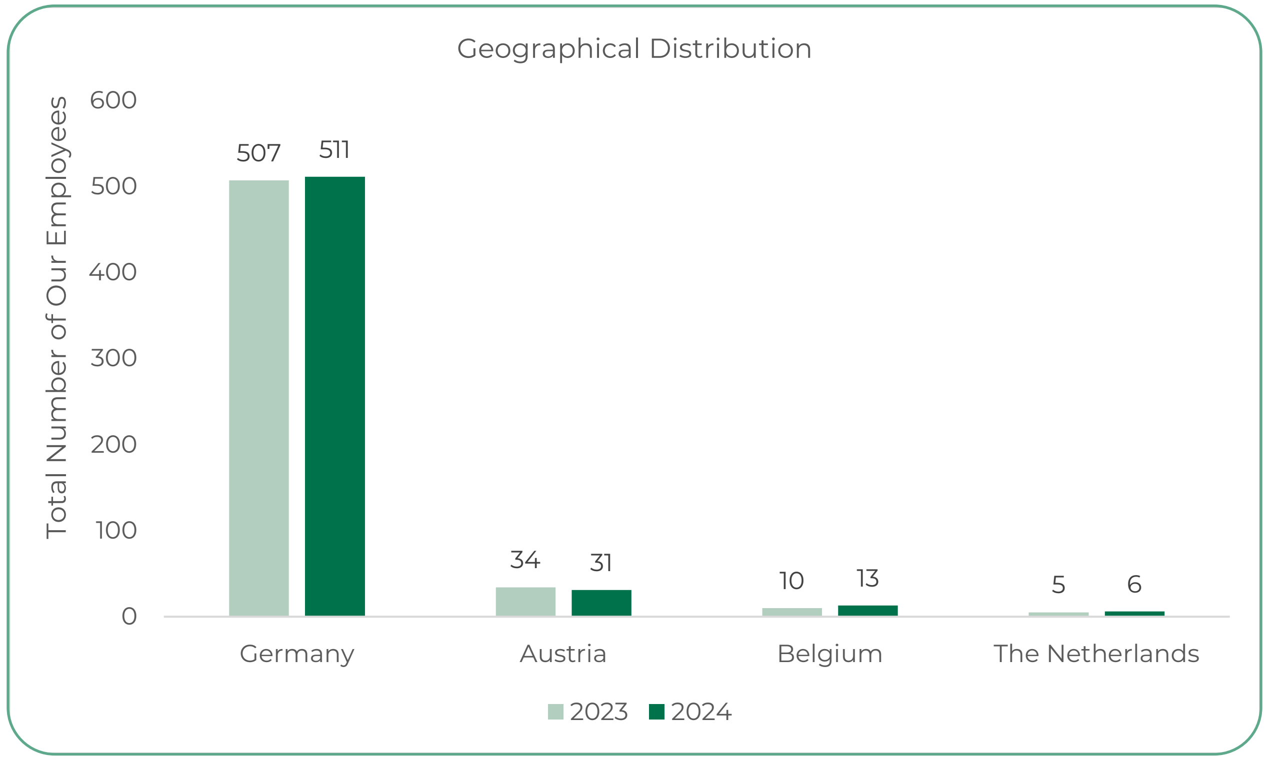
Background information

Gender distribution: "Gender distribution" refers to the number of employees whose legally recognized gender is female or male. At eurimGROUP, this distribution is determined by totaling the number of male and female employees across all countries where the company operates. Freelancers and contractors are not included in this calculation.

Total number of employees: The total number of employees at eurimGROUP is calculated by summing the headcounts across all operating countries, excluding freelancers and contractors.

Geographical distribution

Country	Number of employees (headcount) 31 December 2023	Number of employees (headcount) 31 December 2024
Germany	507	511
Austria	34	31
Belgium	10	13
The Netherlands	5	6



eurimGROUP

Background Information

The geographical distribution of employees is calculated by summing up the total number of employees at the respective locations of our group companies.

Employment characteristics

The following table shows the number of employees broken down by type of contract and by gender for the years 2023 and 2024:

31. December 2023					
	Female	Male	Other	Not disclosed	Total
Number of employees (FTE)	386.78	121.13	-	-	507.91
Number of permanent employees (FTE)	334.98	95.44	-	-	430.42
Number of temporary employees (FTE)	51.8	25.69	-	-	77.49
Number of non-guaranteed hours employees (FTE)	17.00	1.00	-	-	18.00
Number of full-time employees (FTE)	326.96	115.9	-	-	442.86
Number of part-time employees (FTE)	59.82	5.23	-	-	65.05

At the end of 2023, eurimGROUP employed a total of 507.91 full-time equivalent employees (FTEs), the majority of whom were female (386.78 FTEs). Of these, 430.42 FTEs were permanently employed, 77.49 FTEs held fixed-term contracts, and 18 FTEs worked without guaranteed hours - reflecting flexible working arrangements. 442.86 FTEs were in full-time roles, 65.05 FTEs worked part-time, with part-time positions predominantly occupied by women.

As of December 31, 2024, eurimGROUP employed a total of 513.63 FTE employees, again with a majority being female (381.07 FTEs). Of these 398.48 FTEs were permanently employed, 115.15 FTEs held fixed-term contracts, and 27 FTEs worked without guaranteed hours, further illustrating the company's use of flexible employment models. In total 455.97 FTEs worked full-time, and 57.66 FTEs part-time, the latter once more predominantly consisting of women. These figures highlight a stable, diverse, and flexible workforce that continues to support sustainable HR strategy of eurimGROUP.

31. Dezember 2024					
	Female	Male	Other	Not disclosed	Total
Number of employees (FTE)	381.07	132,56	-	-	513.63
Number of permanent employees (FTE)	304.7	93.78	-	-	398.48
Number of temporary employees (FTE)	76.37	38.78	-	-	115.15
Number of non-guaranteed hours employees (FTE)	23	4	-	-	27
Number of full-time employees (FTE)	327.94	128.03	-	-	455.97
Number of part-time employees (FTE)	53.13	4.53	-	-	57.66

Background information

Permanent employees: are staff members who hold an indefinite employment contract. Their roles are intended for long-term continuation, provides job security, and typically include access to comprehensive social benefits. The number of permanent employees at eurimGROUP is calculated by aggregating the number of permanent employees across all of our sites.

Fixed-Term Employees: Fixed-term employees are staff members whose employment relationship has been agreed for a limited period. Their contracts automatically end upon expiration of the agreed term, without the need for separate termination. The number of fixed-term employees at eurimGROUP is determined by aggregating the number of fixed-term employees across all of our sites.

Non-Guaranteed Working Hours: Non-guaranteed working hours refer to employees who do not have a contractual guarantee of a minimum number of working hours. The number of employees without guaranteed working hours at eurimGROUP is calculated by aggregating the number of all such employees across all of our sites.

Employee turnover

The total number of employees who left the company in the years 2023 and 2024 is:

KPI	2023	2024
Employee turnover (number of people)	74	44
Employee turnover rate	12.9 %	7.8 %

Between 2023 and 2024, eurimGROUP improved employee retention. The number of employees leaving the company decreased from 74 to 44, and the turnover rate fell from 12.9 % to 7.8 %. This positive trend points to more stable working conditions, increased employee satisfaction, and the successful implementation of HR measures aimed at strengthening long-term talent retention.

Background information

Employee Turnover: Employee turnover refers to the total number of employees who left eurimGROUP during the reporting period. The employee turnover rate expresses this figure as a percentage of the total workforce.

The number of employees who left eurimGROUP includes all departures across the countries in which the company operates for the years 2023 and 2024. Freelancers and external contractors are excluded from this calculation. The turnover rate is determined by dividing the number of departing employees by the total number of employees over the same period.

Characteristics of non-employee workers [S1-7]

During the reporting period of 2023 and 2024, eurimGROUP employed a small number of external, non-permanent workers, exclusively in the form of freelancers and contractors. This number increased slightly from one person in 2023 to two in 2024. Overall, the proportion of external personnel remains low, with operational work being carried out predominantly by permanent employees.

Background information

Freelancers and contractors are not included in the reporting as employees, as they do not have formal employment contracts with eurimGROUP. However, their involvement enables flexible and demand-driven use of resources.

The total number is derived from the sum of their respective headcounts for the years 2023 and 2024.

Diversity metrics [S1-9]

Employees in top management by gender

Gender	2023 (headcount)	2023	2024 (headcount)	2024
Male	6	67 %	3	50 %
Female	3	33 %	3	50 %

Between 2023 and 2024, the size of top management decreased. At the same time, a balanced gender distribution was achieved: although the number of men declined, the number of women remained unchanged, resulting in gender parity.

Background information

Top management (also called executive management or senior leadership) comprises the individuals who hold ultimate responsibility and decision-making authority for leading the organization. They define the mission, vision, strategic objectives, and corporate policies.

Employees by age group

Employees by age group[1]	2023	2024
Younger than 30 years	18 %	20 %
30–50 years	47 %	47 %
Older than 50 years	35 %	33 %

In 2024, the workforce of eurimGROUP increased from 556 to 561 employees (0.8%). The share of employees under the age of 30 increased from 18% to 20%, indicating a moderate increase in younger staff. The 30–50 age group remained stable at 47% and continues to represent the largest segment of the workforce. In contrast, the proportion of employees over 50 declined from 35% to 33%, reflecting a slight decrease in the older workforce. Overall, the organization's workforce structure became slightly younger in 2024.

[1] The age distribution of employees is determined by dividing the total workforce into three categories: under 30 years (29 years and younger), 30 to 49 years, and 50 years and older. Freelancers and contractors are not included in this count

Adequate wages [S1-10]

eurimGROUP is committed to fostering a fair and inclusive working environment. We ensure that all employees receive compensation that is appropriate, transparent, and aligned with industry standards. Our compensation policy recognizes employees' skills, experience, and contributions while also promoting equitable pay structures across all levels of the organization.

As part of our ongoing commitment to social responsibility, we regularly review and refine our compensation models to ensure both competitiveness and fairness. This approach supports employee well-being, retention, and engagement, and contributes to a sustainable and ethically responsible workplace.

Social protection [S1-11]

eurimGROUP protects its employees from income loss during major life events - such as illness, unemployment, parental leave, or retirement - by aligning its approach with the social security systems of the countries in which it operates. In Germany, employees can also participate in company pension schemes and savings plans. Fair compensation enables individuals to choose additional insurance benefits tailored to their personal needs and life circumstances.

Persons with disabilities [S1-12]

In both 2023 and 2024, employees with disabilities accounted for 8% of the workforce across eurimGROUP companies, underscoring the company's ongoing commitment to diversity and inclusion.

Persons with disabilities[2]	2023	2024
Male %	5	5
Female %	3	3
Other %	-	-

Training and skills development metrics [S1-13]

As of December 31, 2024, all employees participated in a performance and career development review. On average women completed 12.45 hours of training, while men completed an average of 12.20 hours.

The "diverse" gender category accounts for 0% of training hours, as no employees were classified under this category.

Parameters for training and skills development	2023	2024
Percentage of employees who have participated in regular performance and career assessments – in %	100	100
The average number of training hours per employee, broken down by gender	7.59	12.45
Male	7.60	12.20
Female	7.59	12.45
Other	-	-

Methodology: The figures are based on a survey conducted among the consolidated companies of the eurimGROUP as of 31 December 2024.

In 2023 and 2024, the eurimGROUP employed 17 and 13 trainees, respectively. The apprenticeship rate stood at 2.6% in 2023 and 2.02% in 2024.

[2] Disabilities: The applicable country-specific definitions, particularly for Germany, Austria, Belgium, and the Netherlands, are used to determine which employees are considered persons with disabilities.
Methodology: This metric is derived from the HR system of eurimGroup.

Health and safety metrics [S1-14]

eurimGROUP is firmly committed to the health and safety of all employees and has implemented a comprehensive management system that complies with legal requirements as well as recognized standards. In 2024, all employees (100%) were covered by this system.

Health and safety metrics	2023	2024
Percentage of people covered by the company's occupational health and safety management system based on legal requirements and/or recognized standards or guidelines, %	100	100
Number of deaths resulting from work-related injuries and work-related illnesses in relation to the company's employees	0	0
Number of deaths resulting from work-related injuries and work-related illnesses, in relation to non-employees of the company	0	0
Number of reportable occupational accidents in relation to the company's employees	8	13
Number of reportable occupational accidents in relation to non-employees of the company	0	0
Number of cases of notifiable work-related illnesses	0	0
Number of lost workdays due to work-related injuries and fatalities resulting from occupational accidents, work-related illnesses, and fatalities resulting from illnesses	378	381

During the reporting period, there were no work-related fatalities or occupational illnesses recorded. The number of reportable workplace accidents among employees increased slightly from 8 in 2023 to 13 in 2024, resulting in a marginal rise in lost working days from 378 to 381. No injuries or occupational illnesses were reported among non-employees.

These results underscore the organization's ongoing commitment to workplace safety, transparent reporting, and the continuous improvement of employee well-being.

Work-life balance metrics [S1-15]

At eurimGROUP, we recognize the importance of supporting our employees in achieving a healthy work-life balance. In line with labor regulations and our employee handbook, all employees are entitled to family-related leave. This leave ensures that team members can fulfill family responsibilities, care for dependents, and manage significant life events without compromising their employment rights.

Work–life balance	2023	2024
Employees entitled to family-related leave, %	100	100
Eligible employees who have taken family-related leave, broken down by gender, %	12.68	12.71
Male	11.15	11.30
Female	1.53	1.41
Other	-	-

Remuneration metrics [S1-16]

Gender pay gap and total remuneration	2023	2024
Gender pay gap (%)[1]	33.30	28.13
Total remuneration[2]	1:5.75	1:4.79

Between 2023 and 2024, there was a clear improvement in income equality between genders. The gender pay gap decreased from 33.30% in 2023 to 28.13% in 2024. This indicates that, on average, women experienced a smaller degree of disadvantage than in the previous year.

[1] This indicator refers to the difference between the average gross hourly earnings of male and female employees, expressed as a percentage of the average gross hourly earnings of male employees as of December 31, 2023, and December 31, 2024.

[2] The ratio of total annual compensation is calculated by relating the total annual compensation of the highest-paid person in the eurimGroup to the median of the total annual compensation of all employees (excluding the highest-paid person). The metric is based on the eurimGroup HR system as of December 31, 2023, and December 31, 2024.

Incidents, complaints, and severe human rights impacts [S1-17]

N	Incidents, complaints, and serious impacts related to human rights	2023	2024
1	Total number of reported cases of discrimination, including harassment, during the reporting period	0	0
2	Number of complaints submitted through channels where individuals within the company's own workforce can raise concerns	0	0
3	Total amount of significant fines, sanctions, and compensation payments related to the incidents and complaints described above, as well as a reconciliation of the stated amounts with the most meaningful amount reported in the financial statements	0	0
4	Number of serious incidents related to human rights in connection with the company's workforce during the reporting period	0	0
4.1	thereby violating the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises	0	0

For 2023 and 2024, our data shows no incidents, complaints, or sanctions related to human rights across all categories. In addition, we are actively committed to complying with all relevant regulations and continuously shaping our business practices in line with social responsibility and ethical integrity.

Workers in the value chain [S2]

Strategy

IROs Workers in the value chain [S2.SBM-3]

Our supply chain workers play an indirect yet essential role in our business model and may be affected by the risks and impacts of our activities. We therefore expect our suppliers to comply with ethical, environmental, and social standards.

When assessing risks across our value chain, we place particular emphasis on the employees of our suppliers and their working conditions.

Our business model of providing high-quality pharmaceuticals at fair prices relies on suppliers meeting the requirements of Good Distribution Practice (GDP). This includes the proper storage and distribution of products, maintaining clean, dry, and temperature-controlled facilities, and providing the necessary documentation upon request. Our suppliers are regularly monitored by us as well as independent auditing bodies. In addition, employees must receive adequate training and ongoing professional development.

At the same time, environmental sustainability requirements must be taken into account.

These measures protect patients, the environment, and regulatory integrity, but may also present challenges for suppliers in relation to working conditions. Strict compliance with GDP and operational standards can increase workload, responsibilities, and oversight duties, which may lead to longer working hours, stress, and heightened levels of responsibility. The use of temporary or agency workers to meet operational requirements may affect job security, social benefits, and career development opportunities.

A particular risk lies in the delayed identification of human rights violations within the supply chain. Despite GDP compliance and sustainability initiatives, insufficient controls or late detection of labor rights issues can result in unsafe or unfair working conditions. This may increase stress, staff turnover, absenteeism, and conflict, thereby affecting both employees and the stability of the supply chain.

Failure to comply with GDP, labor, or environmental regulations can lead to fines, product recalls, legal liability, or reputational damage for eurimGROUP and its suppliers, and may negatively impact market trust and revenues.

eurimGROUP's strategy therefore reflects a dual responsibility: protecting health, product quality, and the environment, while proactively addressing human rights risks in the supply chain. Timely identification and prevention of labor rights violations are essential to reduce harm and safeguard long-term resilience and corporate value.

IROs

Workers in the value chain [S2]

		Value chain			Time horizon of the probability of occurrence of impacts		
		Upstream processes	Own business activities	Downstream processes	Short-term (up to 2 years)	Mid-term (3-5 years)	Long-term (more than 5 years)
Undetected legal violations due to weaknesses in supplier management	Potential negative impacts	■				■	
Physical risks: Supply chain disruptions	Risk	■				■	
Transition risks: Compliance and legal risks, reputational and market risks	Risk	■				■	

Consumers and end-users [S4]

As a pioneer in the field of parallel importation and re-importation of pharmaceutical products, eurimGROUP has been helping to relieve pressure on the healthcare system for decades.

By offering low-cost original medicines, we sustainably improve access to and supply of care for patients in all EU countries in which we operate.

Through our quality management system, we ensure that the products we bring to market meet the highest quality standards. They are safe for consumers and end-users when used as intended.

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Strategy

IROs Consumers and end-users [S4.SBM-3]

In assessing IROs related to the strategy and business model of the eurimGROUP, particular attention is paid to the affordability and safety of pharmaceuticals and medical devices, given their critical importance to stakeholders.

Accordingly, this assessment takes into account all consumers and end-users who may benefit from, or be affected by, the outcomes of our strategic decisions and operational activities.

These considerations are addressed through a structured framework of policies and initiatives, the details of which are outlined in the following chapter.

We define consumers and/or end-users who are materially affected by our own operations or across our value chain as patients. These patients either receive a product via prescription in a pharmacy or purchase an over-the-counter product based on a pharmacist's recommendation.

In both cases, the package leaflet includes instructions for the proper use of the product in order to prevent potentially harmful misuse. Labelling on packaging is subject to applicable pharmaceutical regulations. Nevertheless, errors or ambiguities on the packaging may pose a risk by obscuring important product information.

The following groups of consumers and/or end-users are considered in this chapter:

- Consumers and/or end-users who rely on accurate and accessible product or service information - such as manuals and product labeling - to avoid potentially harmful use of a product or service.
- Consumers and/or end-users who are particularly vulnerable to health or data privacy impacts, or to the effects of marketing and sales strategies, such as children or financially especially vulnerable individuals.

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We are committed to protecting the health and safety of consumers and end-users by complying with the highest regulatory standards and ensuring timely access to our products. The marketing of medicinal products and medical devices is subject to oversight by the competent regulatory authorities. Compliance with applicable standards is verified through regular inspections. In the event of quality issues, there is a legal obligation to report them, and appropriate product recalls are typically mandated.

Significant adverse impacts on consumers and end-users are primarily linked to isolated incidents, such as improper use of a product. We recognize that pregnant women and children may be at higher risk of harm. Specific instructions are provided for the handling of such products (e.g., cytotoxic agents) as well as for particularly vulnerable groups, namely children and pregnant women. Together, these measures enhance accessibility, safety, quality, and affordability for all consumers and end-users.

The main risks arise in particular from regulatory changes affecting parallel imports and pricing structures, as well as from dependence on international supply chains for the procurement of medicinal products. At the same time, significant opportunities lie in addressing unmet patient needs, improving access to cost-effective and innovative medicines, and establishing ourselves as a reliable and compliant partner within the healthcare system.

All risks and opportunities described above, arising from impacts and dependencies related to consumers and/or end-users, apply equally to all consumers and/or end-users.

Significant positive impacts result from the following activities:

Activities	Impacts
Product design	The inclusion of design elements such as Braille makes barrier-free access easier for people with disabilities, particularly for those who are blind or visually impaired.
Anti-counterfeiting protection (securPharm)	Protection of customers, consumers, and end-users from counterfeit products.
Legal compliance	Precise labeling in accordance with the Medicines Act contributes to safe use.
Quality standards	Compliance with ISO, GDP, and GMP ensures high product quality.
Affordable original medications	Reduces costs for consumers and healthcare systems.

TEAMWORK

IROs

Consumers and end-users [S4]

		Value chain			Time horizon of the probability of occurrence of impacts		
		Upstream processes	Own business activities	Downstream processes	Short-term (up to 2 years)	Mid-term (3-5 years)	Long-term (more than 5 years)
Improved safety, accessibility, quality, and affordability for consumers and end-users	Actual positive impacts			■			■
Potentially harmful consequences for consumers and end-users	Potential negative impacts			■		■	
Transition risks Regulatory changes, Reputational loss from non-compliance with legal requirements	Risk			■		■	
Transitional Opportunities Opportunities to improve market position, customer satisfaction, and patient safety	Chance			■			■

Management of IROs

Policies [S4-1]

Product quality and safety

Product safety is a fundamental pillar of our corporate strategy. All pharmaceuticals and medical devices manufactured, distributed, or marketed by our organization are subject to strict safety and quality requirements in accordance with applicable national and international regulations.

The integrity of imported pharmaceuticals is ensured through a robust, multi-layered control system designed to prevent counterfeiting and eliminate quality defects. This system includes the following:

- oversight by competent authorities such as the Federal Institute for Drugs and Medical Devices,
- compliance with recognized international standards, including ISO 13485 certification requirements,
- audits conducted by the relevant regulatory authorities, and
- strict adherence to internal quality management systems in line with the Pharmaceutical Inspection Convention (PIC), Good Manufacturing Practice (GMP) guidelines, and Good Distribution Practice (GDP).

All employees are required to undergo continuous training and competency assessments to ensure full compliance with internal procedures and applicable legal requirements. Training programs are documented, regularly updated, and subject to periodic review by the Quality Assurance department.

Ethical and responsible marketing practices

At eurimGROUP, we recognize that our marketing practices have a direct impact on consumers and end-users. To protect patient health and safety, we proactively identify and assess potential risks arising from misuse or misunderstandings of product communications and take appropriate measures to mitigate these risks.

Our marketing materials are based on well-founded information and do not contain any misleading or exaggerated claims. We ensure transparency regarding the equivalence and origin of parallel imports, thereby sustainably strengthening the trust of patients and healthcare professionals.

Our business model (parallel importation and sale of medicinal products) touches on the United Nations Guiding Principles on Business and Human Rights (UNGPs) in several key areas, particularly with regard to the right to health, access to medicines, and the corporate responsibility to respect human rights. By improving access to affordable medicines in all countries in which we operate, we create value for consumers and end-users of our products.

Taken together, these policies and procedures demonstrate our strong commitment to upholding the human rights of consumers and end-users. Where adverse human rights impacts occur, we recognize the importance of providing or enabling effective remedy for affected individuals.

In 2024, no cases of non-compliance with the UN Guiding Principles on Business and Human Rights (UNGPs), the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises were reported, including within our downstream value chain affecting patients.

Our product quality policy is publicly available to external stakeholders on our official website. Anyone visiting our website can access information about our quality policy as well as our ISO 13485, GMP, and GDP certifications. In addition, we communicate information about our business activities via social media to keep users continuously informed.

Consumers and end-users can also report concerns related to product safety online through our whistleblowing channel.

Processes for engaging with consumers and end-users about impacts [S4-2]

Our decisions and actions are guided by the perspectives of consumers and end-users, reflecting our commitment to taking into account both actual and potential impacts on their health and well-being.

All enquiries regarding product safety and quality are systematically reviewed and processed by qualified pharmaceutical personnel within the Quality Assurance (QA) department.

Any identified or suspected quality defect is reported immediately to the relevant authorities to ensure transparency and regulatory compliance. This process supports the timely detection, documentation, assessment, and mitigation of risks, and facilitates the implementation of effective corrective and preventive actions (CAPA) to minimize any adverse impact on product quality and consumer safety.

Communication with affected consumers and end-users, including patients and their representatives such as healthcare professionals and pharmacies, is managed by the Quality Assurance (QA) department in accordance with applicable legal and regulatory requirements. This stakeholder commitment is a key component of our sustainability strategy and ensures that feedback and concerns contribute to the continuous improvement of product safety and quality.

Key roles within our organization—such as the Responsible Person for Good Manufacturing Practice (GMP), the Responsible Person for Good Distribution Practice (GDP), and the Qualified Person for Pharmacovigilance activities (responsible for overseeing pharmacovigilance measures)—are tasked with ensuring timely and effective communication with affected consumers and/or end-users. These professionals possess specialized expertise and regularly participate in training and capacity-building initiatives to strengthen their communication skills and uphold our sustainability commitments.

In the event of incidents affecting product safety or quality, we comply with our legal reporting obligations and promptly inform the competent authorities. These authorities then determine the necessary corrective or preventive actions.

While direct dialogue with affected consumers or end-users regarding the effectiveness of our measures is limited due to legal constraints, we maintain robust internal monitoring and audit processes to ensure transparency, accountability, and continuous improvement of our product responsibility.

Processes to remediate negative impacts [S4-3]

If consumers or end-users experience significant adverse impacts, they have several channels available to raise their concerns. They may contact eurimGROUP via the toll-free hotline or by email, both of which are listed on our website. In addition, inquiries can be submitted through the online contact form available on our website. Contact details are also provided on the packaging of all medicines distributed in the market.

Concerns may also be reported through our whistleblower system. All reports and identified issues are carefully documented, tracked, and regularly reviewed through an internal monitoring and reporting process. We continuously evaluate and improve our communication and feedback mechanisms to ensure their effectiveness.

These channels are actively used, demonstrating the trust that consumers and end-users place in them. All information submitted through these channels is treated with strict confidentiality, ensuring that individuals can raise concerns without fear of retaliation.

Taking action on material impacts on consumers and end-users [S4-4]

One of the measures eurimGROUP has implemented to prevent, mitigate, and address material adverse impacts on consumers and end-users is ensuring the quality and safety of its pharmaceutical products. To achieve this, eurimGROUP conducts transportation activities in compliance with Good Distribution Practice (GDP), manufacturing in accordance with Good Manufacturing Practice (GMP), and pharmacovigilance activities in line with Good Pharmacovigilance Practices (GPP).

All pharmaceutical manufacturers supplying the EU market are required to comply with the European Union's Good Manufacturing Practice (GMP) regulations, regardless of where they are located globally. Compliance with GMP ensures that medicinal products consistently meet stringent quality standards, are fit for their intended purpose, and conform to the requirements of their marketing authorization or clinical trial approval.

Compliance with Good Distribution Practice (GDP) ensures that medicinal products are authorized for the EU market, stored and transported under appropriate conditions, protected against contamination, and delivered to the correct recipient in a timely manner.

A Good Pharmacovigilance Practice (GVP)-compliant pharmacovigilance system ensures the continuous monitoring of medicinal products to safeguard their safety and efficacy.

We maintain product quality by ensuring that our storage and handling facilities remain clean, pest-free, and climate-controlled, with temperature and humidity levels managed in accordance with specific product requirements. At the same time, we ensure that our warehousing and distribution processes comply with applicable European GDP and GMP standards. Comprehensive documentation is maintained to provide full traceability and evidence that temperature requirements are consistently met throughout both transportation and storage.

Our annual pharmacovigilance report summarizes relevant incidents and outlines the measures taken to address and remediate actual material impacts.

To further enhance social outcomes for consumers and end-users, we regularly analyze the cost savings generated through imported medicinal products, which provide both direct and indirect benefits to consumers.

To determine the measures required to address actual or potential adverse impacts on consumers and end-users, we apply a structured risk assessment process. Specialized teams across eurimGROUP, including Quality Assurance, evaluate identified risks and implement appropriate actions, such as corrective and preventive measures or targeted communications.

We address material adverse impacts on consumers and end-users through a comprehensive control framework. All GDP-related processes are fully documented, subject to regular internal and external audits, and routinely reviewed during regulatory inspections to ensure ongoing compliance with applicable requirements.

We ensure that effective remediation mechanisms are available and functioning in practice through a structured escalation framework, established pharmacovigilance processes, and mandatory reporting obligations to the relevant authorities.

We manage material risks arising from our dependencies on consumers and end-users through rigorous supplier selection procedures, continuous quality assurance, end-to-end traceability, and regular training and audit programs.

The effectiveness of these measures is monitored using key performance indicators (KPIs), including delivery reliability, complaint rates, product recalls, and customer satisfaction.

Opportunities

The European Union plays a key role in advancing SDG 3: Good Health and Well-being by ensuring the safety, quality, and accessibility of medicines, vaccines, and medical devices across its Member States. eurimGROUP leverages this regulatory framework to improve access to essential medicines, reduce health inequalities, and support SDG 3 by lowering costs while maintaining the highest standards of quality and patient safety.

We achieve this through strategic partnerships with international manufacturers and by continuously optimizing our supply chain processes. In addition, we invest in digital solutions to enhance communication and transparency with pharmacies, patients, and other stakeholders.

To prevent adverse impacts on consumers and end-users, we implement targeted measures including transparent product labeling, responsible marketing practices, and robust data protection standards.

Where commercial pressures may conflict with user safety, ethical principles, product safety, and full compliance with applicable laws and regulations always take precedence.

Ressources

To actively manage our most significant impacts, we allocate specialized personnel, financial resources, and organizational capabilities in a targeted manner. Our approach includes a dedicated internal quality management team, experienced risk specialists, and high-performing teams across the entire value chain. Investments are focused on quality assurance, traceability, IT-supported monitoring systems, and comprehensive training and professional development programs.

These integrated resources and structures enable us to identify risks at an early stage, mitigate adverse impacts, and consistently capitalize on opportunities, while ensuring compliance with regulatory requirements and maintaining the highest ethical standards.

Metrics and targets

Targets [S4-5]

We establish our targets by first assessing the applicable legal and regulatory requirements, then considering relevant industry standards, and finally taking stakeholder expectations into account. Direct input from end-users or their representatives plays only a limited role, as regulatory requirements restrict such involvement.

eurimGROUP's performance in achieving its strategic objectives is systematically monitored through defined key performance indicators (KPIs) and regular reporting processes. Internal control mechanisms, including quality management systems (e.g., ISO 13485), ensure that progress is measured consistently and documented in a transparent and traceable manner.

Feedback from end-users and their representatives regarding the achievement of these objectives is collected at regular intervals through satisfaction surveys. The insights gained are used to evaluate the effectiveness of existing measures and, where necessary, to refine and enhance them.

Opportunities to improve eurimGROUP's performance are identified systematically through both internal assessments and feedback from business partners and end customers. Market-driven recommendations — such as initiatives to reduce packaging materials — are carefully considered and translated into concrete improvement measures.

This feedback forms an integral part of the continuous development of our sustainability strategy and supports the ongoing review, adjustment, and optimization of our objectives.

Governance Information [G1]

Management of IROs

[G1-1] Policies
[G1-2] Management of relationships with suppliers
[G1-3] Prevention and detection of corruption and bribery

Metrics and targets

[G1-4] Confirmed incidents of corruption or bribery
[G1-6] Payment practices

Governance Information [G1]

Corporate management

In line with the ESRS G1 standard, we provide transparent disclosure of our governance structures and practices to safeguard the integrity of our corporate governance. This enhances stakeholder confidence, supports responsible decision-making throughout the organization, and ensures compliance with our ethical principles and standards.

Management of IROs

As part of our DMA, we identified material IROs that we actively address through our strategies, processes, and actions. These IROs arise from our commitment to upholding the highest ethical standards and complying with all applicable legal and regulatory requirements, including the protection of whistleblowers, safeguarding patient health, maintaining the integrity of the pharmaceutical supply chain, and building trust with healthcare professionals, regulatory authorities, and business partners.

In addition, we recognize material risks that may result from unfair competitive practices, corruption, or data protection breaches, and we incorporate appropriate preventive and control measures into our business processes to mitigate these risks. At the same time, we promote innovation, sustainability, and social responsibility to support the long-term improvement of healthcare outcomes.

As a company, we do not engage in political activities, remain politically neutral, and do not pursue political agendas. These measures reflect our commitment to systematically identifying and assessing IROs and integrating them into both our strategic planning and day-to-day operations.

IROs

Business conduct [G1]

		Value chain			Time horizon of the probability of occurrence of impacts		
		Upstream processes	Own business activities	Downstream processes	Short-term (up to 2 years)	Mid-term (3-5 years)	Long-term (more than 5 years)
Corporate culture	Actual positive impacts		■				■
Protection of whistle-blowers	Actual positive impacts	■	■	■			■
Management of relationships with suppliers including payment practices	Actual positive impacts	■					■
Corruption and bribery	Actual positive impacts	■	■	■			■
Risks arising from violations of competition law, corruption, or data protection	Risk	■	■	■			■
Implementation of the Code of Conduct	Chance	■	■	■			■

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Policies [G1-1]

At eurimGROUP, we are committed to improving access to high-quality, safe medicines at fair prices for everyone, reflecting our responsibility to public health, society, and sustainable business practices.

eurimGROUP's corporate culture is built on the principles of responsibility, trust, collaboration, openness, courage, and enjoyment in what we do. These values foster a workplace where people take ownership of their responsibilities with enthusiasm, and shape our relationships with customers, business partners, and society. They form the foundation of eurimGROUP's actions and contribute to its long-term success.

eurimGROUP is committed to upholding the highest standards of integrity and ensuring full compliance with applicable laws, regulations, and internal policies. To support this commitment, the company maintains structured processes for identifying, reporting, and thoroughly investigating any suspected misconduct or violations of company policies.

Reporting mechanism: Employees, customers, and suppliers have the opportunity to raise concerns confidentially through various channels, including their supervisors, the HR department, or the whistleblower protecting system. The German Whistleblower Protection Act is available for review at the company's headquarters. A defined reporting and investigation process, supported by the Personio software platform, is in place to manage and process reports. Two trained individuals are responsible for handling incoming concerns. All reports are investigated promptly, fairly, and confidentially by qualified personnel. Findings are documented, and appropriate corrective actions are implemented where necessary.

Protection: Individuals who raise concerns in good faith are protected against retaliation, and their confidentiality is safeguarded throughout the reporting and investigation process.

Accessibility: The reporting mechanisms are designed to be transparent, accessible, and user-friendly for all stakeholders. At present, eurimGROUP does not have formal anti-corruption or anti-bribery policy aligned with the principles and guidelines set out in the UN Convention against Corruption.

Management of relationships with suppliers [G1-2]

Payment practices

eurimGROUP is committed to transparent and responsible payment practices across all areas of its business. We recognize that timely payments to our suppliers – particularly to small and medium-sized enterprises (SMEs) - are essential for maintaining trust and promoting sustainability throughout our value chain. Supplier invoices are received electronically or digitized through scanning and processed using OCR technology via IRIS. They are then stored in the document management system for approval. Once approved, invoices are transferred to the ERP system, where they are automatically matched with master data and payment terms, before being settled through scheduled payment runs.

The entire process is highly automated, continuously monitored, and overseen by the accounting department to ensure accurate and timely payment of all supplier invoices.

Relationship with suppliers

At eurimGROUP, we are firmly committed to fairness and integrity in supplier relationship management. Within the Group, Alphamed is responsible for the selection, management, and communication of our pharmaceutical and medical device suppliers. Delivering excellence across all products and services is a core principle of Alphamed's corporate philosophy. Therefore, it is essential that our suppliers are qualified in accordance with GDP (Good Distribution Practice) guidelines – which form the foundation for the safe and reliable supply of medicines.

To minimize the operational and regulatory risks associated with the parallel import of pharmaceuticals and medical devices, we pursue a diversified sourcing strategy that reduces dependence on individual suppliers. We also continuously monitor regulatory developments to ensure compliance with all applicable requirements across our markets and maintain full traceability to safeguard product authenticity. In addition, contingency measures, including alternative supply routes and safety stock management, help ensure uninterrupted product availability.

We carefully select our suppliers and build partnerships with organizations that meet the highest standards of regulatory compliance, product quality, ethical conduct, and financial stability. Our focus is on fostering long-term relationships with partners who are reliable, transparent, committed, and dedicated to continuous improvement.

Sustainability in our procurement processes

Technical agreements for the purchase and transport of parallel distributed products are only concluded with suppliers whose corporate policies meet environmental sustainability criteria. In addition, the sustainability team may include sustainability-related questions in audit questionnaires in order to assess the ESG measures by suppliers within the supply chain.

Prevention and detection of corruption and bribery [G1-3]

The four-eyes principle

To prevent and detect corruption and bribery, we apply the four-eyes principle across the entire group as a mandatory component of our governance structures. Critical processes such as financial transactions, contract approvals, purchasing decisions, and personnel measures are generally reviewed and authorized by at least two independent individuals. This dual control system ensures transparency and accountability and significantly reduces the risk of manipulation or misuse.

Use of the ERP system

Our ERP system is a central component of our governance strategy. It supports the prevention and detection of corruption and bribery through clearly defined roles and access rights, automated approval and control processes, and continuous monitoring of business transactions. In this way, we ensure transparency, integrity, and traceability across all business processes.

THEREFORE™ Workflow – review and approval

The THEREFORE™ workflow supports eurimGROUP in systematically preventing and monitoring corruption risks. Incoming documents such as invoices, contracts, or reports are digitally captured, classified, and automatically screened for anomalies. Suspected cases are flagged and manually reviewed by the Finance department. All steps are documented in an audit-proof manner and escalated to internal audit or management if necessary. In this way the workflow enables transparent processes, early risk detection, and traceable reporting that strengthens ESG compliance.

Metrics and targets

Confirmed incidents of corruption or bribery [G1-4]

In 2023 and 2024, eurimGROUP recorded no incidents, convictions, fines, or legal proceedings related to violations of anti-corruption or anti-bribery regulations.

Furthermore, no breaches of our anti-bribery and anti-corruption procedures were identified, and there were no cases of corruption or bribery connected to our business relationships within the value chain.

Corruption and bribery

Whistleblower reports	2023	2024
Number of convictions for violations of anti-corruption and anti-bribery laws	0	0
Number of fines for violations of corruption and bribery regulations	0	0

Payment practices [G1-6]

Our standard payment terms range from immediate payments to 30-days' credit. In certain cases, advance payment to the supplier is also required, particularly for some smaller wholesalers who finance their purchases through our prepayments.

For goods suppliers, the average payment term is 13 days; for packaging material suppliers, 21 days; and for service providers, 8 days. Overall, the average payment term across all suppliers is 9 days.

Payment practices	2023	2024
Average days for payment to suppliers	1 day before due date	1 day before due date
Percentage of payments that comply with the agreed standard terms	70%	70%
The number of ongoing legal proceedings currently pending for non-payment	0	0

eurimGROUP

Appendix I

Disclosure requirements included in the ESRS that are covered by the company's sustainability report [IRO-2]

The following overview includes all disclosure requirements of the European Sustainability Reporting Standards (ESRS) that we have taken into account in the preparation of our sustainability report.

General Information

General basis for preparation of sustainability statements [BP-1]	General basis for preparation of sustainability report [BP-1]
Disclosures in relation to specific circumstances [BP-2]	Disclosures in relation to specific circumstances [BP-2]
The role of the administrative, management and supervisory bodies [GOV-1]	The role of the administrative and management bodies [GOV-1]
Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies [GOV-2]	Information provided to, and sustainability matters addressed by the administrative and management bodies [GOV-2]
Statement on due diligence [GOV-4]	Statement on due diligence [GOV-4]
Risk management and internal controls over sustainability reporting [GOV-5]	Risk management and internal controls over sustainability reporting [GOV-5]
Strategy, business model, and value chain [SBM-1]	Strategy, business model and value chain [SBM-1]
Interests and views of stakeholders [SBM-2]	Interests and views of stakeholders [SBM-2]
Disclosure requirement in connection with ESRS 2 SBM-2 – Interests and views of stakeholders [S1.SBM-2]	Interests and viewpoints of our own workforce [S1.SBM-2]
Disclosure requirement in connection with ESRS 2 SBM-2 – Interests and views of stakeholders [S2.SBM-2]	Interests and viewpoints of the workforce in our value chain [S2.SBM-2]
Disclosure requirement in connection with ESRS 2 SBM-2 – Interests and views of stakeholders [S3.SBM-2]	Interests and perspectives of the affected communities [S3.SBM-2]
Disclosure requirement in connection with ESRS 2 SBM-2 – Interests and views of stakeholders [S4.SBM-2]	Interests and viewpoints of consumers and/or end-users [S4.SBM-2]
Material impacts, risks and opportunities and their interaction with strategy and business model [SBM-3]	Key IROs and their Interaction with Strategy and Business Model [SBM-3]
Description of the processes to identify and assess material impacts, risks, and opportunities [IRO-1]	Description of the processes to identify and assess material IROs [IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [E1.IRO-1]	Description of the procedures for identifying and assessing material climate-related IROs [E1 IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [E2.IRO-1]	Description of the procedures for identifying and assessing the significant IROs in connection with environmental pollution [E2 IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [E3.IRO-1]	Description of the procedures for identifying and assessing material IROs in connection with water and marine resources [E3 IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [E4.IRO-1]	Description of the procedures for identifying and assessing the material IROs in relation to biodiversity and ecosystems [E4 IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [E5.IRO-1]	Description of the procedures for identifying and assessing the material IROs in connection with resource use and circular economy [E5 IRO-1]
Mandatory disclosure in connection with ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks, and opportunities [G1.IRO-1]	Description of the procedures for identifying and assessing the material IROs [G1 IRO-1]
Disclosure requirements in ESRS covered by the underta-king's sustainability statement [IRO-2]	Disclosure requirements included in the ESRS that are covered by the company's sustainability report [IRO-2]
Policies adopted to manage material sustainability matters [MDR-P]	Policies adopted to manage material sustainability matters [MDR-P]
Actions and resources in relation to material sustainability matters [MDR-A]	In the individual chapters
Metrics in relation to material sustainability matters [MDR-M]	In the individual chapters
Tracking effectiveness of policies and actions through targets [MDR-T]	In the individual chapters

Environmental Information

Climate change [E1]	
Transition plan for climate change mitigation [E1-1]	Transition plan for climate change mitigation [E1-1]
Material impacts, risks and opportunities and their interaction with strategy and business model [E1.SBM-3]	Climate-related Risks [E1.SBM-3]
Policies related to climate change mitigation and adaptation [E1-2]	Policies [E1-2]
Actions and resources in relation to climate change policies [E1-3]	Actions [E1-3]
Targets related to climate change mitigation and adaptation [E1-4]	Targets [E1-4]
Energy consumption and mix [E1-5]	Energy consumption and mix [E1-5]
Gross Scopes 1, 2, 3 and Total GHG emissions [E1-6]	GHG emissions [E1-6]

Resource use and circular economy [E5]	
Policies related to resource use and circular economy [E5-1]	Policies [E5-1]
Actions and resources related to resource use and circular economy [E5-2]	Actions [E5-2]
Targets related to resource use and circular economy [E5-3]	Targets [E5-3]
Resource inflows [E5-4]	Resource inflows [E5-4]
Resource inflows [E5-5]	Resource outflows [E5-5]

Social Information

Own workforce [S1]	
Material impacts, risks and opportunities and their interaction with strategy and business model [S1.SBM-3]	IROs Own Workforce [S1.SBM-3]
Policies related to own workforce [S1-1]	Policies [S1-1]
Processes for engaging with own workers and workers' representatives about impacts [S1-2]	Engaging with own workers [S1-2]
Processes to remediate negative impacts and channels for own workers to raise concerns [S1-3]	Processes to remediate negative impacts [S1-3]
Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions [S1-4]	Actions on material impacts on own workforce [S1-4]
Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S1-5]	Targets [S1-5]
Characteristics of the undertaking's employees [S1-6]	Characteristics of undertaking's employees [S1-6]
Characteristics of non-employee workers in the undertaking's own workforce [S1-7]	Characteristics of non-employee workers [S1-7]
Diversity metrics [S1-9]	Diversity Metrics [S1-9]
Adequate wages [S1-10]	Adequate wages [S1-10]
Social protection [S1-11]	Social protection [S1-11]
Persons with disabilities [S1-12]	Persons with disabilities [S1-12]
Training and skills development metrics [S1-13]	Training and skills development metrics [S1-13]
Health and safety metrics [S1-14]	Health and safety metrics [S1-14]
Work-life balance metrics [S1-15]	Work-life balance metrics S1-15]
Compensation metrics (pay gap and total compensation) [S1-16]	Remuneration metrics [S1-16]
Incidents, complaints and severe human rights impacts [S1-17]	Incidents, complaints, and severe human rights impacts [S1-17]

Workers in the value chain [S2]	
Material impacts, risks and opportunities and their interaction with strategy and business model [S2.SBM-3]	IROs Workers in the value chain [S2.SBM-3]

Consumers and end-users [S4]	
Material impacts, risks and opportunities and their interaction with strategy and business mode Material impacts, risks and opportunities and their interaction with strategy and business model [S4.SBM-3]	IROs Consumers and end-users [S4.SBM-3]
Policies related to consumers and end-users [S4-1]	Policies [S4-1]
Processes for engaging with consumers and end-users about impacts [S4-2]	Processes to remediate negative impacts [S4-2]
Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]	Processes to remediate negative impacts [S4-3]
Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions [S4-4]	Taking action on material impacts on consumers and end-users [S4-4]
Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities [S4-5]	Targets [S4-5]

Governance Information

Corporate culture and Business conduct policies and corporate culture [G1-1]	Strategy [G1-1]
Management of relationships with suppliers [G1-2]	Management of relationships with suppliers [G1-2]
Prevention and detection of corruption and bribery [G1-3]	Prevention and detection of corruption and bribery [G1-3]
Confirmed incidents of corruption or bribery [G1-4]	Confirmed incidents of corruption or bribery [G1-4]
Payment practices [G1-6]	Payment practices [G1-6]

Appendix II

This appendix contains all abbreviations used in this sustainability report.

Abbreviations

AG	Joint-stock Company (German: Aktiengesellschaft)
BP	Basis for Preparation
BWT	Togert Vocational Further Training (German: Berufliche Weiterbildung Togert)
CFO	Chief Financial Officer
CIP	Continuous Improvement Process
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DADC	Digital Audio Disc Corporation
DECC	Department of Energy and Climate Change
DMA	Double Materiality Assessment
EFRAG	European Financial Reporting Advisory Group
ERP	Enterprise Resource Planning
ESG	Environmental, Social, Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
FH	University of Applied Sciences (German: Fachhochschule)
FTE	Full-Time Equivalent
GDP	Good Distribution Practices
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
GmbH	Company with limited Liability (German: Gesellschaft mit beschränkter Haftung)
GMP	Good Manufacturing Practices
GOV	Governance
GPP	Good Pharmacovigilance Practices
HVAC	Heating, Ventilation, and Air Conditioning
HR	Human Resources
HWK	Chambers of Crafts (German: Handwerkskammern)
ILO	International Labor Organization
IG	Implementation Guidance
IHK	Chamber of Industry and Commerce (German: Industrie- und Handelskammer)
IRIS	Integrated Risk Information System
IROs	Impacts, Risks and Opportunities
ISO	International Organization for Standardization
IT	Information Technology
KG	Limited Partnership (Kommanditgesellschaft)
KPI	Key-Performance-Indicator
LEAP	Locate, Evaluate, Assess and Prepare
LED	Light Emitting Diode
MDR	Minimum Disclosure Requirements
N.V.	Joint-stock company (Dutch: Naamloze Vennootschap)
OCR	Optical Character Recognition
OECD	Organization for Economic Co-operation and Development
PPE	Personal Protective Equipment
PV	Photovoltaic
QA	Quality Assurance
SBM	Strategy and Business Model
SDG	Sustainable Development Goal
SME	Small and Medium-sized Enterprises
TNFD	Taskforce on Nature-related Financial Disclosures
TU	Technical University
UN	United Nations
VA	Work instruction (German: Verfahrensanweisung)
WRI	The World Resources Institute

Appendix III

This appendix contains the certificates of the participants of the ESG Workshop 2023.


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Herr **Thomas Eder**

hat den

ESG Fit&Ready Praxistag

erfolgreich abgeschlossen und dabei durchgehend das höchste Maß an Kompetenz und Fertigkeiten sowie Integrität gezeigt.

Die Fortbildung wurde am 04.09.2023 im Ausmaß von 9 Stunden absolviert.

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Geschäftsführer NPG


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