

Werfen, S.A. and subsidiaries

Non-Financial Information Statement for 2022

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Business Model

Werfen, S.A. (the “Company” or the “Parent Company”) was incorporated in Barcelona on February 26, 1981, under the name Grupo CH Werfen, S.A. In 2007, it changed its name to WerfenLife Group, S.A., and in 2014, it changed its name once again to its corporate name WerfenLife, S.A. Finally, in June 2022 it changed its name to its current one, Werfen, S.A. Its registered office is at Plaça Europa nos. 21-23, L’Hospitalet de Llobregat (Barcelona).

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

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

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

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- **Werfen España, S.A.U.**, based in L'Hospitalet de Llobregat, Barcelona, whose main business activity is the supply and sale of instruments and reagents for specialized diagnostics to hospitals and clinical laboratories in the Spanish market.
- **Werfen Medical Device Co, Ltd. (Beijing)**, based in Beijing, China. Its main business activity is the sale of instruments and reagents for clinical diagnosis in the Chinese market.

Werfen has two main lines of business:

- Specialized Diagnostics
- Medical Devices

In fiscal year 2022, Specialized Diagnostics accounted for approximately 90.5% (90.3% in 2021) of Sales. This business segment consists in the research, development, manufacturing and distribution of diagnostic systems used in hospitals and clinical laboratories. Its products include instruments, reagents, and software, as well as quality controls.

The second business segment, Medical Devices, accounted for approximately 9.5% of Sales in 2022 (9.7% in 2021). Here, the Company focuses on marketing a wide range of products in the fields of medical devices and life sciences, with its own line of flow regulators and elastomeric pumps for therapeutic infusion.

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

	<u>2022</u>	<u>2021</u>
North America	28%	25%
Western Europe	40%	47%
Eastern Europe, Middle East and Africa	6%	6%
Latin America	7%	6%
Asia and Pacific	19%	16%

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

Werfen is the world leader in Hemostasis, with a market share of approximately 31% of the market, although sales have dropped by 3% compared to 2021. Werfen is in second position in the Autoimmunity market with a market share of approximately 19%, and an increase in

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sales of 5.8% in 2022 compared to 2021, after growing 21% in 2020. Finally, Werfen ranks second worldwide in Acute Care Diagnostics, with growth of 3.2% in 2022 compared to 2021.

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

Bedford, Massachusetts, USA
Orangeburg, New York, USA
San Diego Autoimmunity, California, USA
San Diego Whole Blood Hemostasis, California, USA
Lliçà d'Amunt, Barcelona, Spain
Munich, Germany
Sant Esteve de Sesrovires, Barcelona, Spain

Code of Ethics

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

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

The Code of Ethics is published on the corporate website (<https://www.werfen.com/en/v2/about-werfen>). It compiles and presents the guiding principles, values, and ethical commitments that govern the performance of business activities and management of the businesses of all Group companies.

Werfen's values are:

- Integrity. We strive to display open, honest, and ethical behavior in all relationships with our customers, employees, suppliers, partners, the general public, and government agencies.

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- Respect for people. We value the contribution, thoughts, ideas, differences, and diversity that others contribute, and we show the utmost respect for everyone we deal with.
- Honesty and humility. We try to be open, honest, and trustworthy and listen to all the people with whom we communicate, while building relationships of trust, both within and outside of the organization. We aspire to be humble in how we approach our work and accomplishments.
- Leadership and management. We want to inspire and motivate our employees in their work by harmonizing their goals with the Werfen Vision and Strategy through frequent formal and informal communications.
- Teamwork. We know that we all make a unique contribution to the business, and we work together to achieve our common goals, while helping others along the way and striving to achieve high levels of performance in everything we do.
- Achievement of results. We all take responsibility for achieving success and delivering results at an individual and team level. Knowing what is expected of us, we strive to excel in everything we do.
- Quality and excellence. All our practices, processes, and systems are designed to achieve quality results that exceed the expectations of all our stakeholders. We work according to the strictest standards in everything we do, and we hold others responsible for achieving the same standards of excellence.
- Customer centric. We involve our customers throughout the product development cycle to ensure we deliver real value with our portfolio of solutions. We provide them with the support they need through constant communication, and we do all of this because, behind every sample, there is a human being.

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

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

The main points developed in the code of ethics are:

- Werfen values
- Werfen employees: recruitment, training, responsibilities, and conflicts of interest, among others.
- The relationship with customers, suppliers, and public administrations.

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- Werfen products
- The environment, health, and safety
- The ethics channel.

Compliance Manual

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

Description	Object
Anti-corruption policy	The purpose of this policy is to establish the guidelines for action that all Werfen companies must follow in order to avoid the risks of any form of corruption in business.
Anti-discrimination and anti-abuse policy	This defines Werfen's commitment to establishing a policy of equal treatment and opportunities in recruitment processes, professional training, professional development, working conditions, etc.
Policy on environmental risk management	This ensures that the activities of Werfen's companies comply with the current regulatory framework on environmental protection.
Policy on general risk management measures	This defines the general organizational guidelines that Werfen adopts in order to generate or improve an organizational culture based on ethical and regulatory compliance, for the purpose of generating greater security for employees, shareholders, and other stakeholders.

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Anti-money laundering policy	This guarantees that applicable laws on the prevention of money laundering and terrorist financing will be fully respected in the development of Werfen's business activities.
Policy for managing the Ethics Channel and internal investigations	The purpose of this document is to establish the guidelines for action regarding consultations and/or complaints received through the ethics channel.

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

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

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

In this regard, during fiscal year 2022 the Compliance Manual was reinforced with the launch of two additional policies. The first relates to defense of competition, and the second, to management of conflicts of interest.

Risk management

In accordance with the Policy on general risk management measures, the administration bodies and senior management of the Group's entities adopt and promote a number of measures aimed at preventing, detecting, and managing the risk factors faced by Werfen. These factors are identified and grouped according to the following types, which include issues related to the aspects that are developed in the following sections of this document (environmental and social aspects and those related to personnel, related to the fight against corruption and bribery, and related to human rights and society):

- a. Strategic and business risks.
- b. Operational and technological risks.

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- c. Financial, credit, counterparty, and fiscal risks.
- d. Compliance and criminal liability risks.
- e. Reputational risks

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

1. The main responsibilities of the business areas that face risks when performing their daily activity are the following: i) applying the compliance model defined by the management body of Werfen companies, ii) identifying and reporting possible risks not considered in that model, and iii) reporting conduct that violates the provisions of the Werfen compliance model.
2. The main responsibility of the Compliance area is to define the regulatory and methodological framework for identifying, quantifying and managing compliance and criminal liability risks.
3. The Risk Officer's main responsibilities are to: i) provide a global and standardized view of the organization's risk levels, utilizing for this purpose an internal information and control system, and ii) ensure effective implementation of the model.
4. The Internal Audit area is responsible for verifying that the model is properly implemented and complied with.

Ethics Channel

Werfen has had an Ethics Channel since 2016, which serves as an additional risk control mechanism. It is a direct and confidential communication channel available to all employees for making any consultations regarding compliance issues or for reporting possible breaches of the Code of Ethics or the internal policies that implement the Code.

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

In 2022, 13 complaints were received, of which 11 have been investigated and closed, and the remaining 2 are currently being investigated. Two complaints were received in 2021.

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In relation to the management of complaints through the Ethics Channel, and in accordance with European Union Directive 2019/1937, on the protection of whistle-blowers, Werfen has performed a GAP analysis of our current process with the requirements set out in the aforementioned regulation. Despite the fact that the directive has not yet been transposed in several European Union countries, Werfen is committed to improving our ethics channel by acquiring a platform specialized in complaint management. This new tool will be implemented during fiscal year 2023.

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Environmental aspects of the activity

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

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

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

With regard to certification of the environmental management systems in accordance with ISO 14001, adapted to the 2015 benchmark, it should be noted that all the actions carried out during the financial year by the Group worldwide are aimed at rigorously complying with the regulations in force at all the facilities where the Group operates. Certification is subject to periodic reviews by the competent authorities of each country. All Werfen companies are ISO 9001/13485 certified, and the main production units, representing about 80% of Werfen's sales, are ISO 14001/2015 certified, including the production and research and development centers in Bedford and Orangeburg, USA, and the distribution centers at Tarancón, Spain, and Roncello, Italy.

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

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

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

Werfen owns property, plant, and equipment for environmental protection amounting to 436.35 thousand euros (410.56 thousand euros in 2021), and it has incurred expenses for environmental protection and improvement amounting to 1,969,500 euros (1,362,290 euros in 2021).

The total electricity consumption of all Werfen companies was 48.1 million kWh (44.8 in 2021). Of this consumption, 92% corresponded to renewable energy sources (80% in 2021).

Social and employee-related issues

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

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

- Business acumen.
- Product development pipeline.

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- Personal and professional growth and development opportunities.
- Pleasant working environment based on the spirit of teamwork, respect, and consideration.
- Honest people.
- Merit-based recognition.

Our actions are aimed at:

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

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

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

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Employment trends

As of December 31, 2022, Werfen had a total of 5,912 employees (5,643 at December 31, 2021), an increase of 4.8%. On December 31, 2022, Werfen employed 2,659 women (2,538 at December 31, 2021), equivalent to 45.0% of the total employees (45.0% in 2021). On December 31, 2022, Werfen employed 3,253 men (3,105 at December 31, 2021), equivalent to 55.0% of the total Werfen workforce (55.0% at December 31, 2021).

The tables below show the distribution of employees by geographic area, age group, and professional classification. The data refer to the final workforce for the year. There are no significant differences with the average workforce registered during the year. It should be noted that, although in 2021 the Thai subsidiary had not employees, this year it does have some, which is why it has been included in the report.

	2022		2021	
	Employees	%	Employees	%
China	329	6%	294	5%
Western Europe	2,611	44%	2,557	45%
Eastern Europe, Middle East, and Africa	65	1%	65	1%
Latin America	347	6%	325	6%
North America	2,267	38%	2,197	39%
Rest of Asia-Pacific	293	5%	205	4%
Total	5,912	100%	5,643	100%

	2022	2021
Under 30	733	669
Between 30 and 50	3,393	3,204
Over 50	1,786	1,770
Total	5,912	5,643

	2022	2021
Senior Management	108	111
Managers	507	473
Technical	3,848	3,626
Clerical workers	725	713
Production operators	724	720
Total	5,912	5,643

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The distribution of employees in 2022 and 2021 by country, gender, and age group is the following:

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

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Country	2021 Employees			2021 Employees by age group			
	Women	Men	Total	Under 30	30 to 50	Over 50	Total
Germany	95	87	182	13	86	83	182
Australia	17	20	37	3	26	8	37
Austria	3	6	9	0	4	5	9
Belgium	9	10	19	3	11	5	19
Brazil	37	33	70	9	57	4	70
China	110	184	294	38	252	4	294
Colombia	20	25	45	6	36	3	45
South Korea	20	29	49	3	38	8	49
Spain	824	771	1,595	146	1,013	436	1,595
France	32	49	81	11	49	21	81
Hong Kong	16	11	27	3	21	3	27
Hungary	3	7	10	2	3	5	10
India	8	52	60	3	53	4	60
Italy	134	217	351	20	179	152	351
Japan	13	64	77	0	50	27	77
Lithuania	5	8	13	1	5	7	13
Mexico	60	133	193	28	143	22	193
Netherlands	6	15	21	0	5	16	21
Poland	16	15	31	2	16	13	31
Portugal	75	69	144	12	85	47	144
United Kingdom	40	55	95	12	55	28	95
Czech Rep.	4	7	11	0	10	1	11
Switzerland	0	0	0	0	0	0	0
Taiwan	5	10	15	1	13	1	15
USA	979	1,218	2,197	350	988	859	2,197
Uruguay	7	10	17	3	6	8	17
Total	2,538	3,105	5,643	669	3,204	1,770	5,643

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

	Form of contract					
	2022			2021		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Women	2,533	126	2,659	2,398	140	2,538
Men	3,078	175	3,253	2,926	179	3,105
Total	5,611	301	5,912	5,324	319	5,643
%	95%	5%	100%	94%	6%	100%
	Form of contract					
	2022			2021		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Under 30	681	52	733	599	70	669
Between 30 and 50	3,155	238	3,393	2,963	241	3,204
Over 50	1,775	11	1,786	1,762	8	1,770
Total	5,611	301	5,912	5,324	319	5,643
	Form of contract					
	2022			2021		
	Permanent	Temporary	Total	Permanent	Temporary	Total
Senior Management	101	7	108	103	8	111
Managers	475	32	507	446	27	473
Technical	3,622	226	3,848	3,387	239	3,626
Clerical workers	696	29	725	673	40	713
Production operators	717	7	724	715	5	720
Total	5,611	301	5,912	5,324	319	5,643

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	Type of Day					
	2022			2021		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Women	2,547	112	2,659	2,438	100	2,538
Men	3,239	14	3,253	3,086	19	3,105
Total	5,786	126	5,912	5,524	119	5,643
%	98%	2%	100%	98%	2%	100%

	Type of Day					
	2022			2021		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Under 30	723	10	733	659	10	669
Between 30 and 50	3,308	85	3,393	3,125	79	3,204
Over 50	1,755	31	1,786	1,740	30	1,770
Total	5,786	126	5,912	5,524	119	5,643

	Type of Day					
	2022			2021		
	Full-time	Part-time	Total	Full-time	Part-time	Total
Senior Management	108	0	108	111	0	111
Managers	506	1	507	472	1	473
Technical	3,789	59	3,848	3,576	50	3,626
Clerical workers	693	32	725	681	32	713
Production operators	690	34	724	684	36	720
Total	5,786	126	5,912	5,524	119	5,643

With regard to permanent intermittent employment contracts, during 2022 there were a total of 130 dismissals. In 2021, the figure was 166 dismissals.

Of the total dismissals in 2022, 73 corresponded to men (107 in 2021) and 57 to women (59 in 2021).

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By age group, a total of 18 permanent contracts were discontinued during 2022 for the up-to-30 age group, 69 for the age group between 30 and 50 years, and 43 contracts for the over-50 age group (comparable figures for 2021 were, respectively, 19, 108, and 39).

The following table provides a breakdown of dismissals according to professional classification:

	2022	2021
Senior Management	6	1
Managers	28	14
Technical	72	111
Clerical workers	18	26
Production operators	6	14
Total	130	166

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

Average remuneration by gender

	2022	2021
Women	66,022	59,496
Men	85,852	80,281

Average remuneration by age group

	2022	2021
Under 30	45,533	42,246
Between 30 and 50	69,408	60,719
Over 50	104,115	100,263

Average remuneration by geographic area

	2022	2021
Europe	62,936	61,996
USA	106,944	93,169
China	47,639	41,789
Rest of Asia-Pacific	58,692	56,562
Latin America	31,988	29,490

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Average remuneration by professional classification

	2022	2021
Senior Management	404,625	382,459
Managers	137,813	124,452
Technical	69,061	63,817
Clerical workers	60,429	56,562
Production operators	43,787	37,760

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

	2022		2021	
	No. of people	Average remuneration	No. of people	Average remuneration
Total	112	398,701	113	380,999
Women	29	274,905	28	234,636
Men	83	441,954	85	426,135

The wage gap is 5% for 2022 (6% in 2021), obtained by weighting the wage gaps (excess of the average remuneration of men over that of women divided by the average remuneration of men) of each group of employees in the same age range and professional category in each geographic area, based on the relative weight of the number of employees in each group.

Digital disconnect

In some of the countries in which Werfen operates (Spain, Portugal, France, Colombia, Mexico, etc.), there are local regulations regarding the employee's right to digital disconnection from the employer. These are usually recent. Following the change in priorities due to the pandemic, the policy on Digital Disconnection has been implemented, thereby complying with the provisions of Article 88 of Organic Law 3/2018.

Training

Training is a key element for Werfen. During the year ended December 31, 2022, and based on the Company's records, a total of 80,522 training actions were conducted, with an

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estimated 795,000 hours given (59,658 actions and 570,000 hours in 2021). The distribution according to professional classification is the following:

	2022 Hours	2021 Hours
Senior Management	15,894	22,815
Managers	47,683	79,852
Technical	445,044	330,815
Clerical workers	15,894	22,815
Production operators	270,205	144,074
Total	794,722	570,370

Health and safety

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

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

The number of absentee hours was 279,217 in 2022 (compared to 236,308 in 2021). Of this total, 270,992 hours of absenteeism were due to common illnesses (229,952 in 2021). There were no hours of absenteeism due to occupational illnesses (1,911 in 2021), and the remaining 8,226 hours of absenteeism were due to work-related accidents (4,445 hours in 2021).

In 2022, no hours of absenteeism attributable to occupational illnesses were recorded; in 2021, 189 hours corresponded to women and 1,722 hours to men.

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The summary statistics of accidents at work are the following:

	2022			2021		
	Women	Men	Total	Women	Men	Total
Total No. of accidents	37	24	61	26	21	47
Frequency rate (*)	7.70	4.10	5.72	5.64	3.70	4.57
Severity rate (**)	0.14	0.07	0.10	0.11	0.06	0.08

*Frequency rate: (No. accidents / No. hours worked) x 10⁶

**Severity rate: (No. of days lost / No. of hours worked) x 10³

Social relations

The Group and its component companies have internal communication mechanisms that enable all employees to be informed, compiling their opinions and perspectives, and making decisions in line with those opinions, subsequently carrying out actions aimed at complying with local laws on the matter of labor relations.

Werfen employees in the following countries are covered by a collective bargaining agreement: Spain, Italy, Portugal, Austria, France, Mexico, Belgium, South Korea, Brazil, and Uruguay, which is approximately 49% of Werfen's global workforce (45% of Werfen's workforce in 2021). In addition, there are formal works councils in most of the subsidiaries in Spain, and in Italy, Germany, France, Mexico, Lithuania, Portugal, Brazil, South Korea, and Hong Kong.

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

- Werfen Voices: a survey of all employees is conducted every two years, with participation of around 88%. The questions include evaluation of leadership, management, communication, collaboration in the company, and degree of satisfaction and commitment to the company. The survey results are shared at the level of each organizational unit, and action plans are defined with initiatives to improve aspects with lower scores. Employees are involved in implementing these action plans.
- Focus groups: before launching new HR processes and programs at a global level, meetings and questionnaires are used to gather opinions, perspectives and suggestions for design and implementation. These are incorporated into the final development of the program.
- Innovation initiatives are encouraged at the local level, through committees that gather employee initiatives, for optimizing and improving existing processes and products, and for

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launching new processes and products. After initial evaluation, the initiatives selected are developed under the supervision of a committee member and presented to the Management Committee, which decides on their implementation.

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

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

Equality and accessibility

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

The companies in the Group have internal processes that encourage employees to apply for internal vacancies and continue their professional development without making a distinction between gender. These internal processes promote employee diversity and the transfer of talent between the Group's various companies. There are formal values that are common to the Group, which promote respect and avoid discrimination, in addition to formal action protocols that protect employees in the event of any type of harassment. The Code of Ethics describes the responsibilities that the Group's staff members must comply with at all times in this regard.

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

The equality plans signed to date for the Group's Spanish companies, which cover more than half of the workforce in Spain, provide measures in areas such as training and information,

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communication and non-sexist language, recruitment and promotion, preventing harassment and detecting cases of gender-based violence, work-life balance, and the wage gap.

Within the framework of the Group's commitments to diversity, it aims to avoid physical barriers in order to facilitate the effective integration of employees with disabilities. During 2022, the number of employees with a disability was 36 (31 employees in 2021).

Respect for human rights

Werfen is committed to improving the health and well-being of people in all the regions where it operates, therefore seeking to provide knowledge, management capacity, and innovation, as well as devoting part of its profits to social investment.

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

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

Anti-corruption and bribery

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

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

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During the 2022 financial year Werfen continued its online training program on the Compliance Manual, launching eight new courses focused on reinforcing awareness of its various aspects. Moreover, 64 live sessions were held (using the Teams platform) to refresh requirements for interactions with healthcare professionals and organizations, as well as management of the reporting channel. A total of 1,744 employees participated in these 63 training sessions.

These anti-corruption training and awareness-raising initiatives are not limited to internal personnel but also extend to business partners. In 2022, Werfen continued its anti-corruption training program for its distributor network. 52 new distributors got involved in this program, representing a total of additional 405 participants. The geographical scope of this project covers areas in which Werfen operates through distributors.

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

- Monitoring possible modifications in the codes of conduct of the main industrial associations of which Werfen or its companies are members, thereby ensuring that internal protocols remain adapted to those codes, while also maintaining the existing certifications in this regard.
- All Group companies have strictly adhered to the indirect sponsorship model to financially support educational events organized by third parties for promoting science awareness in areas of relevance to Werfen.
- Publication of the training grants awarded to customers, in accordance with the laws in force and the codes of conduct of the Industrial associations of which we form a part.
- The Fair Market Value procedure, focused on ensuring that the remuneration paid to healthcare professionals for their services is consistent with the average market value, the duration of the event, their medical specialty and their professional category, has become one of the key controls in the anti-corruption area. 730 consulting contracts were reviewed in 2022 applying this control procedure.

Werfen has had a due diligence procedure for business partners in place since 2016. The procedure defines the obligations of business partners and Werfen's admission policies, thereby implementing the requirements of the Anti-Corruption Policy and the Anti-money Laundering Policy. In 2021, the implementation of the Due Diligence platform was completed. This technology solution sought to streamline, automate, and ensure that Werfen's business

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partners meet our ethics and compliance standards. 182 new business partners were analyzed in 2022.

Fiscal year 2022 witnessed the definitive launch of the compliance audit program for business partners. This project was developed in 2021 as a pilot project, and it was consolidated during fiscal year 2022 with a total of 23 audits completed. All audits were conducted remotely except for one, which was in person. The geographic scope of this project was initially focused in Latin America and Eastern Europe, although an audit in Saudi Arabia and another one in Japan are also worth mentioning. By 2023, the program is expected to continue with a scope of 30 companies to be audited, adding territories such as China, Korea, Japan, and Southeast Asia.

The success of these anti-corruption measures and others was recognized in May 2022, when Werfen obtained the ISO 37001 certification in anti-bribery management systems.

During 2022, the contributions made to foundations and non-profit organizations amounted to approximately 9.3 million euros (8.9 million euros in 2021).

Subcontracting and suppliers

Every Werfen company has product and/or service providers that are officially approved, whose capacity has been initially supervised and subsequently monitored by each of the companies. This is all framed within the internal procedures for the continuous evaluation of suppliers within the Quality Systems, based on ISO 9001:2015 and/or ISO 13485:2016. The supplier evaluations by Werfen companies with ISO 14001 certification include verifying whether suppliers have environmental certification such as ISO 14001 or similar.

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

The number of quality audits conducted in 2022 (and in 2021, for comparison purposes) is detailed below.

	2022	2021
Favorable Result	72	100
Unfavorable Result	0	1
Total	72	101

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During 2022, as a result of the COVID-19 pandemic, 38 of the 72 audits conducted took place remotely.

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

Consumers

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

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

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

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

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

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

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

There were 88,777 claims handled by Werfen manufacturing centers in 2022 (65,154 in 2021).

Werfen companies have a System for Product Recall from the Market in the event that the product manufacturer or a competent authority requires it.

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

This activity is reviewed periodically through internal audits.

Tax Information

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

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

For the financial years ended December 31, 2022 and 2021, the following table shows the breakdown (in thousand euros) of the profit (loss), before corporate income tax, earned by the Werfen subsidiaries in the countries where they operate, as well as the corporate income tax actually paid.

	2022		2021	
	Profits (Loss) before Tax	Corporate Income Tax Paid	Profits (Loss) before Tax	Corporate Income Tax Paid
Germany	3,824	979	1,715	-416
Australia	1,630	102	1,186	7
Austria	1,431	49	242	-1,769

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	2022		2021	
	Profits (Loss) before Tax	Corporate Income Tax Paid	Profits (Loss) before Tax	Corporate Income Tax Paid
Belgium	474	248	861	450
Brazil	-2,099	7	-4,439	7
Canada	764	330	451	387
China	27,770	7,931	31,203	9,405
Colombia	-1,705	192	-1,051	-62
South Korea	-238	76	338	457
Spain	172,745	55,244	233,026	47,776
France	1,261	1,066	1,623	202
Greece	-55	0	-62	0
Hong Kong	-372	28	566	158
Hungary	208	36	372	57
India	373	613	1,190	91
Italy	37,631	6,244	37,384	7,664
Japan	1,598	253	1,435	257
Lithuania	91	17	148	9
Mexico	9,188	743	5,276	1,823
New Zealand	12	0	-2	0
Netherlands	208	140	535	159
Poland	338	15	774	213
Portugal	4,592	145	8,459	6,285
United Kingdom	1,502	248	2,202	551
Czech Rep.	273	15	185	1
Switzerland	4,556	388	4,850	0
Thailand	19	0	0	0
Taiwan	9	89	483	136
Uruguay	609	-97	-480	276
USA	66,801	27,940	149,740	26,182
Total		103,044		100,306

In FY 2022, grants in the amount of 257,213 euros were received by Werfen subsidiaries from public bodies (no grants had been received in 2021).

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

For the 2022 financial year, this Non-Financial Information Statement (NFIS), which is part of the Consolidated Management Report for the 2022 financial year for Werfen, S.A. and its subsidiaries, complies with the general provisions of Law 11/2018, of December 28, which amends Articles 44 and 49 of the Spanish Commercial Code regarding non-financial information and diversity. The standards of the Global Reporting Initiative listed in Appendix I of this Non-Financial Information Statement provide a reference framework.

Areas	Content	Related GRI standards	Page of the 2022 EINF	Limitations / Omissions
Business model	A brief description of the group's business model, which will include: 1.) Its business environment, 2.) its organization and structure, 3.) the markets in which it operates, 4.) its objectives and strategies, 5.) the main factors and trends that may affect its future evolution.	2-1, 2-6	1, 2, 3	
Policies	A description of the group's policies on these issues, which will include: 1.) the due diligence procedures applied to identify, evaluate, prevent, and mitigate risks and significant impacts 2.) the verification and control procedures, including what measures have been adopted.	3-3	3, 4, 5, 6	
Risks	The principal risks related to those issues linked to the group's operations, including, where relevant and proportionate, its business relationships, products, or services that are likely to cause adverse impacts in those areas.	3-3, 207-2	5, 6, 7	
Key non-financial performance indicators	Key non-financial performance indicators that are relevant to the specific business activity and that meet the criteria of comparability, materiality, relevance, and reliability.	2-7, 201-4, 405-1, 405-2, 413-1	8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 25	
Environmental issues	Global Environment 1.) Detailed information about the current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety and on	3-3, 2-23	9, 10, 11	

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Areas	Content	Related GRI standards	Page of the 2022 EINF	Limitations / Omissions
	environmental evaluation or certification procedures; 2.) The resources allocated to preventing environmental risks; 3.) Application of the precautionary principle, the amount of provisions and guarantees for environmental risks. (e.g., derived from the environmental responsibility law).			
Pollution				
	Measures to prevent, reduce, or repair carbon emissions that seriously affect the environment; taking into account any form of air pollution specific to an activity, including noise and light pollution.	Not material	-	
Circular economy and waste prevention and management				
	Circular economy	Not material	-	
	Waste: Measures on prevention, recycling, reuse, and other forms of waste recovery and disposal;	Not material	-	
	Actions to combat food waste.	Not material	-	
Sustainable use of resources				
	And water consumption and supply in accordance with local limitations;	Not material	-	
	Consumption of raw materials and the measures adopted to improve efficiency in the use thereof;	Not material	-	
	Direct and indirect energy consumption, measures taken to improve energy efficiency and the use of renewable energy.	Not material	-	
Climate Change				
	The relevant elements of greenhouse gas emissions generated as a result of the company's activities, including use of the goods and services it produces;	Not material	-	
	Measures taken to adapt to the consequences of climate change;	Not material	-	
	The reduction goals established voluntarily in the medium and long term to reduce greenhouse gas emissions and the means that are implemented for this purpose.	Not material	-	
Protection of biodiversity				

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Areas	Content	Related GRI standards	Page of the 2022 EINF	Limitations / Omissions
	Measures taken to preserve or restore biodiversity.	Not material	-	
	Impacts caused by activities or operations in protected areas.	Not material	-	
Social and employee-related issues	Employment			
	Total number and distribution of employees by gender, age, country, and professional classification;	3-3, 2-7, 405-1	12, 13, 14, 15, 16	
	Total number and distribution of types of employment contracts,	2-7	15	
	Annual average of permanent contracts, temporary contracts, and part-time contracts by gender, age, and professional classification,	2-7, 405-1	16	
	Total number of dismissals by gender, age, and professional classification;	2-7	16.17	
	Average salaries and the evolution thereof broken down by gender, age, and professional classification or equal value;	405-2	17, 18	
	Wage gap, remuneration for equal job positions or the average remuneration in the company,	405-2	18	
	The average remuneration of directors and executives, including variable remuneration, expense allowances, compensations, payment to long-term savings or pension systems and any other wage concept received, broken down by gender,	3-3	18	
	Implementation of right-to-disconnect policies,	3-3	18	
	Employees with disabilities.	405-1	22	
	Organization of work			
	Organization of work time	3-3	21, 22	
	Number of hours of absenteeism	403-2	19.20	
	Measures designed to facilitate work-life balance and promote the exercise of co-responsibility by both parents.	3-3	18	
	Health and safety			
	Health and safety conditions at work;	3-3	19.20	
	Work accidents, in particular their frequency and severity,	403-2	20	
	Occupational diseases, broken down by gender.	3-3	20	
	Social relations			

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Areas	Content	Related GRI standards	Page of the 2022 EINF	Limitations / Omissions
	Organization of social dialog, including procedures for informing, consulting, and negotiating with personnel;	3-3	20, 21	
	Percentage of employees covered by collective bargaining agreements, by country:	2-30	20	
	The assessment of collective agreements, particularly in the field of health and safety at work.	3-3	20	
	Training			
	Policies implemented in the field of training;	3-3	23, 24	
	The total number of training hours by professional category.	3-3	19	
	Universal accessibility for people with disabilities	3-3	21, 22	
	Equality			
	Measures taken to promote equal treatment and opportunities between women and men;	3-3	21, 22	
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration, and universal accessibility for people with disabilities;	3-3	22	
	The <u>policy</u> against all types of discrimination and, where appropriate, for diversity management.	3-3	5.22	
Respect for human rights	Human rights			
	Application of due diligence procedures on human rights. Prevention of the risks of human rights violations and, where appropriate, measures to mitigate, manage, and repair possible abuses that are committed;	3-3, 2-23, 2-26	22	
	Complaints due to cases of human rights violations;	406-1	8	
	Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organization related to	3-3	20, 21	

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Areas	Content	Related GRI standards	Page of the 2022 EINF	Limitations / Omissions
	respect for the freedom of association and the right to collective bargaining;			
	Elimination of discrimination in employment and occupation;	3-3	21, 22	
	The elimination of forced or compulsory labor;	3-3	22	
	The effective abolition of child labor.	3-3	22	
Anti-corruption and bribery	Corruption and bribery			
	Measures taken to prevent corruption and bribery;	3-3, 2-23, 2-26, 205-2	23, 24	
	Measures to combat money laundering,	205-2	24	
	Contributions to foundations and non-profit entities.	413-1	25	
Company	Company commitments to sustainable development			
	The impact of the company's activity on employment and local development;	Not material	-	
	The impact of the company's activity on local populations and in the territory;	Not material	-	
	Relationships with the actors of local communities and the forms of dialog with them;	Not material	-	
	Association or sponsorship actions.	2-28	25	
	Subcontracting and suppliers			
	The inclusion of social, gender equality, and environmental issues in the procurement policy; In relationships with suppliers and subcontractors, the consideration of their social and environmental responsibility;	2-6, 3-3	25	
	Oversight and audit systems and their results.	3-3	25	
	Consumers			
	Measures for the health and safety of consumers;	3-3	26	
	Complaint systems, complaints received, and the resolution thereof.	3-3	26.27	
	Tax Information			
	Profits earned, country by country;	3-3	27, 28	
	Corporate Income Tax Paid;	3-3	27, 28	
	Public grants received.	201-4	29	

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

Independent Verification Report
Consolidated Non-Financial Information Statement
31 December 2022



A free translation from the original in Spanish

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

Independent verification report

To the shareholders of Werfen S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2022 of Werfen S.A. (Parent company) and subsidiaries (hereinafter "Werfen" or the Group) which forms part of the Werfen's consolidated management report.

The content of the SNFI includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in the table "APPENDIX I. Table of reference to the requirements of Law 11/2018" included in the accompanying SNFI.

Responsibility of the directors of the Parent company

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

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

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

Our independence and quality management

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

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

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

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Our responsibility

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

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

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

- Meetings with the Werfen personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2022, based on the materiality analysis carried out by Werfen, taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2022.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2022.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2022 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.



Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of Werfen S.A. and its subsidiaries, for the year ended 31 December 2022 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of GRI selected as per the details provided for each matter in the table "APPENDIX I. Table of reference to the requirements of Law 11/2018" of the aforementioned Statement.

Use and distribution

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

PricewaterhouseCoopers Auditores, S.L.

PRICEWATERHOUSECOOPERS AUDITORES, S.L.

Original in Spanish signed by

Jorge Joaquín Azofra Lluch

22 March 2023